DEPARTMENT OF COMMERCE

Syllabus

For

Under Graduate Course (B.Com. as per NEP 2020)

w.e.f. : July 2022 – 23
Revised: January 2025

H.N.B. GARHWAL UNIVERSITY

SRINAGAR GARHWAL

(A Central University)

Ordinance and Syllabus for B.Com. under NEP (2022 – 23 Onwards)

Bachelor of Commerce (B.Com.)

Four-Year (Eight-Semester) Full-Time Programme

The undergraduate programme with research/ honours (B.Com.) shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters. Thus the B.Com. Programme shall extend over four academic years (eight semesters) with multiple entry and exit options.

An academic year shall consist of two semesters:

Odd Semester (I, III, V & VII Semesters): July to December

Even Semester (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility and Credit Requirements:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course (B.Com. Programme as per NEP 2020). Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of HNB Garhwal University Srinagar Garhwal (www.hnbgu.ac.in).The entry and credit requirement at various level of B.Com. Programme are as under:

Entry and Credit Requirements at various Levels of B.Com. Programme:

Level of Programme	**Requirements of the Programme**	
Level 4.5: Undergraduate Certificate	Entry requirements	• Common university Entrance test (CUET) is to be cleared by the aspiring candidate. • Certificate obtained after successful completion of Grade 12 or equivalent stage of education. • Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation

		of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the applicant's ability to pursue an undergraduate programme of study.
	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first year (first two semesters) of the undergraduate (B.Com.) programme of minimum 40 credit hours followed by an exit 4-credit skills-enhancement course (SEC).
Level 5: Undergraduate Diploma	Entry requirements	• Continuation of study or lateral entry in the second year of the undergraduate programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5 will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving minimum 80 credit hours followed by an exit of 4-credit skills-enhancement course (SEC).
Level 5.5: Bachelor's Degree (B.Com.)	Entry requirements	• Continuation of study or lateral entry into the third year of the undergraduate programme will be possible for those who have met the specified levels of attainment, specified in the programme admission regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue and complete the undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5.5 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities.

	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving a minimum of 120 credit hours.
Level 6: Bachelor's Degree (B.Com.) with Hons./Research	Entry requirements	• An individual seeking admission to the bachelor's degree (Honours/ Honours with Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing the requirements of a 3-year bachelor's degree, candidates who meet a minimum 75% marks or its equivalent grade will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Honours with Research). • Continuation of undergraduate programme leading to the bachelor's degree (Honours/ Honours with Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/ Honours with Research) programme. Lateral entry into the programme of study at NHEQF level 6 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace, through continuing professional development activities, or through independent/self-directed/self-managed learning activities.
	Credit requirements for a bachelor's degree (B.Com.)	• Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Research/ Honours) programme involving minimum of 160 credits, with a minimum of 40 credits each at level 4.5, 5, 5.5, and 6 of the NHEQF. • A 1-year/2-semester Post-Graduate Diploma programme builds on a 3-year/6-semester bachelor's degree and requires a minimum of 40 credits for individuals who have completed a Bachelor's programme.

Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option (SEC of 4 credit)
Level – 4.5	**Undergraduate Certificate** for those who exit after successful completion of first year (two semesters) of the undergraduate programme	**40**	**44**
Level – 5	**Undergraduate Diploma** for those who exit after successful completion of second year (four semesters) of the undergraduate programme	**80**	**84**
Level – 5.5	**Bachelor's Degree** for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	**120**	**-**
Level – 6	**Bachelor's Degree with Honours** for those who have successfully completed four years (eight semesters) of the undergraduate programme	**160**	**-**
Level – 6	**Bachelor's Degree Honours with Research*** for those who have successfully completed four years (eight semesters) of the undergraduate programme	**160**	**-**

*Candidates who meet the minimum 75% marks or its equivalent grade till Level 5.5 will be allowed to continue studies in the 4th year of B.Com. Programme leading to B.Com. (Bachelors' Degree – Honours with Research).

- The three year B.Com. programme shall be of 120 credit points and the four year B.Com. Hons./ Hons. with Research programme shall be of 160 credit points.
- Candidates qualifying Level 6 of B.Com. Programme will have an option to pursue 1 year (2 semesters) Master's Degree Programme (M.Com.).
- Candidates who exit after Level 5.5 can pursue 1 year (2 semesters) Post – Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master's Degree Programme (M.Com.).

- Candidates who opt for B.Com. Hons. with Research (Level 6) will have an option to enrol directly in the Doctorate Degree Programme (Level 8), provided the candidate has published research work (as per UGC Guidelines) based on the research/ investigation conducted during Level 6 of the Four Year B.Com. Programme in addition to other requirements as laid down in the curriculum framework.
- The B.Com. Programme/ course is designed /developed keeping in view the outcome-based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome and generic learning outcomes. In order to get the details of various learning outcomes and learning outcomes descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf
- **Self and Social Development (SSD) Course Work:**

  This Self and Social Development (SSD) course work of 2 credits will be compulsory for all students of UG Program. This course work is compulsorily to be completed in any one semester, i.e., within 1st to 6^{th} semesters if the student exits after three years of B.Com. Program and within 1^{st} to 8^{th} semesters if the student exits after completing B.Com. Hons./ Hons. with Research Program. This course work of 2 credits will be in addition to 120 credits or 160 credits, as the case may be. About the course, Credit requirement, objectives, Learning outcomes, Teaching and learning methods, assessment criterion and detailed course contents of SSD course are as under:

  About the Course: " The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the well-being of society." "The curricular component of 'community engagement and service' will involve activities that would expose students in the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems."

  This course will enable students to learn about challenges faced by vulnerable households and develop an understanding of local wisdom and lifestyle respectfully. This well-designed community engagement course provides opportunities for immersion in rural realities. The student will appreciate rural lifestyles, understand their livelihoods, observe local institutions and governance, and conduct research-based activities. They will participate in social activities.

  Credits: A credit is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester. This Self and Social Development (SSD) course work of 2 credits (60 hours – theoretical and field-based activities) will be compulsory for all students of UG Program. This course work is compulsorily to be completed before the final exams of B.Com. VI Semester.

Appointment of Coordinators and their roles: Each college/department must appoint a coordinator to implement the course effectively. It will be the responsibility of the coordinators to make the students aware of the course, register them, motivate them for activities, assess their work, maintain records, verify their credits, and inform the university of the completion of the course. The course must be completed before the final exams of the VI semester. Credits are to be awarded upon verification by the concerned coordinators when a student completes all activities in NSS or any other program and submit the required records or evidence individually, as outlined in the SSD course.

a) Objectives:

1. To promote awareness and appreciation of Uttarakhand's rich culture heritage, including traditional arts, languages, and festivals, while integrating modern social values, rural culture, lifestyle and wisdom amongst students.
2. To apply classroom knowledge to field realities and thereby improving the quality of learning.
3. To engage students in community-based initiatives such as education, healthcare, and social welfare, addressing the specific needs of Uttarakhand's rural and hilly regions.
4. To equip students will skills necessary for sustainable livelihoods, such as eco-friendly agriculture, forest management, and tourism, aligned with Uttarakhand's environmental and economic landscape.
5. To foster environmental responsibility among students, encouraging them to contribute to the conservation of Uttarakhand's biodiversity, forests, and water resources.
6. To develop leadership skills in students, empowering them to take active roles in governance, policy-making, and regional development efforts in Uttarakhand.
7. To encourage practices that enhance physical fitness and mental health, emphasizing the connection between personal well-being and social development, especially in Uttarakhand's challenging terrain.
8. To inspire students to become entrepreneurs, particularly in areas like tourism, organic farming, and handicrafts, to boost the local economy while contributing to sustainable development in Uttarakhand.

b) Learning Outcomes:

After completing this course, students will be able to:

- Gain an understanding of rural life, Indian culture and ethos and social realities.
- Develop a sense of empathy and bonds of mutuality with the local community.
- Appreciate significant contributions of local communities to Indian society and economy.
- Learn to value the local knowledge and wisdom of the community.
- Identify opportunities for contributing to community's socio-economic improvements.
- Participate in social, local, state, and national activities.

c) Contents:

The course is divided into two parts, A & B, with mandatory field immersion. The content, learning process and assessment criteria are presented below.

Part – A: Connect to Community

The students will visit a village of their convenience and perform the following activities:

S.No.	Course Content	Teaching-Learning Methods	Credits	Assessment
1.	Appreciation and understanding of rural society, local economy and livelihoods	Classroom discussion and field visit	8 hours	Map submission and Geo-tagged Picture-based report.
2.	Functioning of Rural and Local Institutions	Classroom discussion and field visit	7 hours	Written or audio-visual report with Geo-tagged photos.
3.	Evaluation of Rural and National Development Programmes	Classroom discussion and field visit. It can be conducted with the help of NGOs (registered).	15 hours	Research-based written Report with Geo-tagged photos.

Part – B: Community Sensitization and Services

The students will participate in various activities organised by the department or intercollegiate/state level or national level.

S.No.	Course Content	Teaching-Learning Methods	Credits	Assessment
1.	Social awareness activities organised under Swachh Bharat, Ek Bharat Shrestha Bharat, Namami Gange, etc.	Field-based	10 hours	Suggestive report
2.	Participation in activities organised at the university intercollegiate, state level, or national level/ participation in NSS or NCC.	Field-based	10 hours	Participation certificate

3.	Participation in local issues and delivering valuable inputs for the welfare of society (health-related, SDG, Environment related, yoga camp, Digital Literacy and Social Media awareness camp, Cyber Security, etc.).	Field-based	10 hours	Suggestive report/ Participation certificate

d) Teaching and Learning Methods: A variety of methods of teaching should be deployed. Awareness in the classroom, e-learning, and OER, self-paced learning by the students, which can be supplemented through discussions in the classroom and guided for assignment and report preparation. Proposed hours to be completed should be ensured.

e) Assessment: Reflections from field visits should be maintained by each student in a Field Diary. To award credits, the respective coordinators will assess assignments/ reports submitted by the students. All students will be registered by the concerned department. The department will evaluate and verify that the students have completed the required hours to earn credits and share the details with the school coordinator for recording and issuing the certificate. The coordinators will inform the examination cell for the award of the degree.

f) Remote/blended learning modes: Options will be available for students to earn credit by completing quality-assured remote learning modes, including online programmes offered on the Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: www.swayam.gov.in) or other online educational platform approved by the competent body from time to time. Students may opt to earn credits from such courses required for the award of a certificate/Diploma/Degree.

Semester Pattern & Credit System:

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the course work is measured. It determines the number of hours of instruction required per week for the duration of a semester (15-16 weeks). One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical or field work or community engagement and service per semester. Credit is awarded to a learner in recognition of the verified achievement of the defined learning outcomes. One credit involves 30 hours of out-of-class activities, such as preparation for classes/lessons, completing assignments which form a part of the course work, and independent reading and study per semester and 15 hours of out-of-class activities per semester for practicum.

There shall be two sessional tests and one end-semester examination. The sessional tests shall carry 30% of the total marks of the course. The marks of sessional tests shall be taken into account for computation of Grades. There shall be written end-semester examination which shall be of two hours duration carrying 70% of total marks assigned for the course. Evaluation shall be done on a continuous basis, three times during each semester.

Sessional tests may employ one or more assessment tools, such as objective tests, assignments, paper presentation, laboratory work, field work, etc. suitable to the course. This requires an element of openness. Students shall compulsorily attend two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

Instructions for Students Regarding Selection of MD and SEC Courses

Additional Multidisciplinary (MD) Course:

The students who opted BC-103 (a) – **Micro Economics** in the first semester, they have to compulsorily opt BC-203 (a) – **Macro Economics** in the second semester. The students who opted BC-103 (b) – **Economy of Uttarakhand** in the first semester, they have to compulsorily opt BC-203 (b) – **Project Planning and Implementation** in the second semester. In the third and fourth semesters, no predefined combinations exist for the Multidisciplinary (MD) course.

Skill Enhancement (SEC) Course:

The students who opted BC-104 (a) – **Personal Finance and Planning** in the first semester, they have to compulsorily opt BC-204 (a) – **Office Management and Secretarial Practice** in the second semester. The students who opted BC-104 (b) – **Basics of Computer** in the first semester, they have to compulsorily opt BC-204 (b) – **Computer Applications in Business** in the second semester. In the third and fourth semesters, no predefined combinations exist for the Skill Enhancement Course (SEC)

Paper Setting Instructions:

Equal weightage shall be given to all the units of the syllabus. The end semester paper shall be of two sections, viz., A & B.

Section A: This section will contain seven short questions selecting at least one from each unit. Each question carries 5 marks. A candidate is required to attempt five short answer questions. Total weightage to this section shall be of 25 marks. The answer to each question should be within 300 words.

Section B: This section will contain six questions selecting one question from each unit. Each question carries 15 marks. A candidate is required to attempt three questions. Total weightage to this section shall be 45 marks. The answer to each question should be within 800 words in theoretical paper.

Note: In the numerical papers of the programme [BC-102: **Financial Accounting**, BC – 202 **Advanced Financial Accounting**, BC – 301 **Income Tax Laws and Practice**, BC – **302 Cost Accounting**, BC – 303 (a) **Business Statistics**, BC – 401 **Corporate Accounting**, BC – 501 **Management Accounting**, BC- 602 **Fundamentals of Financial Management.** Section B shall consist of one theoretical/ conceptual question and five numerical questions.

[The examination section of the University is requested to kindly send the above-mentioned guidelines of paper setting to the paper setter].

The detailed semester-wise scheme of B.Com. (Honours/ Honours with Research) four year programme along with credit requirement is as follows

Four- Years Undergraduate Programme (B. Com) with Honours / Honours with Research

Course Structure along with Credit Distribution

BACHELOR OF COMMERCE – FIRST YEAR

B.Com. Semester – I							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 101	Principles of Management	Core Subject (CS) – 1	5	1	0	6
2.	BC – 102	Financial Accounting	Core Subject (CS) – 2	4	1	1	6
3.	BC – 103	**Any one of the following:** a. Micro Economics b. Economy of Uttarakhand	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 1	3	1	0	4
4.	BC – 104	**Any one of the following:** a. Personal Finance and Planning	Skill Enhancement Course (SEC – 1)	2	0	0	2
		b. Basics of Computer		1	0	1	
5.	BC – 105	Understanding and Connecting with Environment	Value Addition Course (VAC – 1)	2	0	0	2
		Total Credit					**20**

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – II							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 201	Business Regulatory Framework	Core Subject (CS) – 3	5	1	0	6
2.	BC – 202	Advanced Financial Accounting	Core Subject (CS) – 4	5	1	0	6
3.	BC – 203	**Any one of the following:** a. Macro Economics b. Project Planning and Implementation	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 2	4	0	0	4
4.	BC – 204	**Any one of the following:** a. Office Management and Secretarial Practice	Skill Enhancement Course (SEC – 2)	2	0	0	2
		b. Computer Applications in Business		1	0	1	
5.	BC – 205	Life Skills & Personality Development	Value Addition Course (VAC – 2)	2	0	0	2
		Total Credit					**20**

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Note: a) Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded "Undergraduate Certificate" of one year, in Commerce.

b) Multidisciplinary (M.D) courses can be opted by the students of Commerce as well as other streams.

BACHELOR OF COMMERCE – SECOND YEAR

B.Com. Semester – III							
S. No.	**Course Code**	**Course Name**	**Course Structure**	**Periods**			**Credits**
				L	**T**	**P**	
1.	BC – 301	Income Tax Laws and Practice	Core Subject (CS) – 5	5	1	0	6
2.	BC – 302	Cost Accounting	Core Subject (CS) – 6	5	1	0	6
3.	BC – 303	**Any one of the following:** a. Business Statistics b. Banking and Insurance	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 3	4	0	0	4
4.	BC – 304	**Any one of the following:** a. Personal Tax Planning	Skill Enhancement Course (SEC – 3)	1	0	1	2
		b. e-Filing of Returns		1	0	1	
		c. Innovation, Business Models and Entrepreneurship (Swayam Course) https://onlinecourses.nptel.ac.in/noc21_mg63/preview					
5.	BC – 305	Indian Knowledge System (IKS)	Value Addition Course (VAC – 3)	2	0	0	2
		Total Credit					**20**

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B.Com. Semester – IV							
S. No.	**Course Code**	**Course Name**	**Course Structure**	**Periods**			**Credits**
				L	**T**	**P**	
1.	BC – 401	Corporate Accounting	Core Subject (CS) – 7	5	1	0	6
2.	BC – 402	Business Environment	Core Subject (CS) – 8	5	1	0	6
3.	BC – 403	**Any one of the following:** a. Company Law b. Public Finance	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 4	4	0	0	4
4.	BC – 404	**Any one of the following:** a. Corporate Tax Planning b. Personal Selling and Salesmanship	Skill Enhancement Course (SEC – 4)	2	0	0	2
5.	BC – 405	Additional Multidisciplinary Skill course (AMSC): **Any one of the following** 1. Nursery Training Course 2. Basic Yoga Practices 3. Physical Education and Sports Management 4. Folklores and their Cultural Context 5. Indian Traditional Music 6. Tour and Travel Operation	Value Addition Course (VAC – 4)	1	0	1	2
		Total Credit					**20**

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Note: Student, on exit, after successfully completing two years (i.e., securing minimum required 80 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded "Undergraduate Diploma" of two years in Commerce.

BACHELOR OF COMMERCE – THIRD YEAR

B.Com. Semester – V							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 501	Management Accounting	Core Subject (CS) – 9	5	1	0	6
2.	BC – 502	Entrepreneurship Development	Core Subject (CS) – 10	5	1	0	6
3.	BC – 503	Summer Internship and Project Report	Field Visit/ Vocational Course (FV/ VC – 1)	2	0	2	4
4.	BC – 504	Culture, Traditions and Moral Values	Value Addition Course (VAC – 5)	2	0	0	2
5.	BC – 505	**Any one of the following:** a. English Language b. Sanskrit Language	Indian, Modern, Regional Language (Language – 1)	2	0	0	2
		Total Credit					**20**

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B.Com. Semester – VI							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 601	Goods and Services Tax (GST)	Core Subject (CS) – 11	5	1	0	6
2.	BC – 602	Fundamentals of Financial Management	Core Subject (CS) – 12	5	1	0	6
3.	BC – 603	**Any one of the following:** a. Financial Literacy	Field Visit/ Vocational Course (FV/ VC – 2)	2	0	2	4
		b. e-Commerce		2	0	2	
4.	BC – 604	Communication Skills (Any one of the following) a.English b.Hindi c.Sanskrit	Value Addition Course (VAC – 6)	2	0	0	2
5.	BC – 605	**Any one of the following:** a. Hindi Language b. Garhwali Language	Indian, Modern, Regional Language (Language – 2)	2	0	0	2
		Total Credit					**20**

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Note: Student, on exit, after successfully completing three years (i.e., securing minimum required 120 credits) and completion of SSD course work in any one semester within one to six semesters, will be awarded "Bachelor's Degree" of three years in Commerce.

BACHELOR OF COMMERCE (HONOURS WITH RESEARCH) – FOURTH YEAR

B.Com. Semester – VII							
S. No.	**Course Code**	**Course Name**	**Course Structure**	**Periods**			**Credits**
				L	**T**	**P**	
1.	BC – 701	Human Resource Management	Core Subject (CS) – 13	3	1	0	4
2.	BC – 702	Marketing Management	Core Subject (CS) – 14	3	1	0	4
3.	BC – 703	**Any one of the following:** a. Leadership and Team Development b. Consumer Behaviour c. International Business	Core Elective (CE – 1)	3	1	0	4
4.	BC – 704	Research Methodology	Research Based Course (RBC – 1)	5	1	0	6
5.	BC – 705	Research Writing and Ethics	Research Based Course (RBC – 2)	2	0	0	2
		Total Credit					**20**

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B.Com. Semester – VIII							
S. No.	**Course Code**	**Course Name**	**Course Structure**	**Periods**			**Credits**
				L	**T**	**P**	
1.	BC – 801	Advanced Financial Management	Core Subject (CS) – 15	3	1	0	4
2.	BC – 802	**Any one of the following:** a. Security Analysis and Portfolio Management b. Financial Markets and Institutions c. Business Ethics and Corporate Governance	Core Elective (CE – 1)	3	1	0	4
3.	BC – 803	Dissertation (Project Report and Viva voce)	Research Based Course (RBC – 3) Dissertation	6	0	6	12
		Total Credit					**20**

L = Lectures, T = Tutorials, P = Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course work in any one semester within one to eight semesters, will be awarded "Bachelor's Degree Honours with Research" of four years in Commerce.

BACHELOR OF COMMERCE (WITH HONOURS) – FOURTH YEAR

B.Com. Semester – VII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 701	Advanced Financial Management	Core Major Subject (CMS) – 13	3	1	0	4
2.	BC – 702	Marketing Management	Core Major Subject (CMS) – 14	3	1	0	4
3.	BC – 703	Human Resource Management	Core Major Subject (CMS) – 15	3	1	0	4
4.	BC – 704	**Any one of the following:** a. Security Analysis & Portfolio Management b. Marketing Communication c. Leadership and Team Development	Core Major Elective (CME – 1)	3	1	0	4
5.	BC – 706	**Any one of the following:** a. Indian Economy b. Basics of Digital Marketing (Swayam Course **https://onlinecourses.swayam2.ac.in/nou24_mg13/preview**) c. Marketing Research (Swayam Course- MMPM-006 ***https://onlinecourses.swayam2.ac.in/nou24_mg13/preview**)	Minor Multidisciplinary-1	3	1	0	4
		Total Credit					**20**

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B.Com. Semester – VIII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 801	International Business	Core Major Subject (CMS) – 15	3	1	0	4
2.	BC – 802	Business Ethics and Corporate Governance	Core Major Subject (CMS) – 16	3	1	0	4
3.	BC – 803	Project Report and Viva-Voce	Core Major Subject (CMS)- 17	2	2	0	4
3.	BC – 804	**Any one of the following:** a. Banking Innovations and Technology b. Risk Management c. Investing in Stock Market	Core Major Elective (CME)	3	1	0	4
5.	BC – 805	**Any one of the following:** a. Sustainable Regional Development b. Supply Chain Management c. ICT Application in Business	Minor Multidisciplinary-2	2	2	0	4
		Total Credit					**20**

L = Lectures, T = Tutorials, P = Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course work in any one semester within one to eight semesters, will be awarded "Bachelor's Degree with Honours" of four years in Commerce.

B.Com. Ist Semester

BC – 101: PRINCIPLES OF MANAGEMENT

Course Objective: The objective of the course is to familarise the students with both established and latest management theories and methods, so that they may think critically and holistically about management concepts and procedures.

Course Outcomes: After completion of the course, learners will be able to:

1. Explain the evolution of management and understand its effect on future managers.
2. Analyse how to take decisions in uncertain situations that arise in organisations.
3. Analyse the techniques managers use to influence and control the internal environment.
4. Apply the concepts of direction and control in managing organisations.
5. Learn the changing dynamics of management practice.

Course Contents: **Total Credits: 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	10	2	0
Unit 2: Planning	25	20	4	0
Unit 3: Organising	20	15	3	0
Unit 4: Directing and Controlling	25	20	4	0
Unit 5: Salient Developments and Contemporary Issues in Management	15	10	2	0

Unit 1: Introduction:

Meaning and importance of management; Coordination mechanisms in organisations; Management theories: classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

Unit 2: Planning:

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy: meaning and elements of business firm environment: micro, meso, and macro; Industry structure; Business-level strategic planning.

Unit 3: Organising:

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern; comparative suitability and changes over time; formal-informal organisations' interface.

Unit 4: Directing and Controlling:
Motivation: meaning, importance and factors affecting motivation;
Leadership: meaning, importance and factors affecting leadership, leadership styles, and followership; Controlling: Principles of controlling; Measures of controlling and accountability for performance.

Unit 5: Salient Developments and Contemporary Issues in Management:
Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions: Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Suggested Readings:

- Tripathi, P.C. & Reddy, P.N. *Principles of Management.* McGraw Hill Publications.
- Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.
- Prasad, L.M. *Principles and Practice of Management*. Sultan Chand & Sons.
- Bhattacharya, D. *Principles of Management: Text and Cases*. Pearson Publications.
- Mahajan, J.P. & Mahajan A. *Management Principles and Applications*. Vikas Publications.
- Laasch, O. *Principles of Management*. Sage Publications.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Tulsian, P.C. & Pandey, V. *Business Organisation & Management*. Pearson Education, India
- Drucker, P. F. *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin, R.W. *Management Principles and Application*. Cengage Learning Publications.
- Kumar, P. *Management: Principles and Applications*. JSR Publication House LP, Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 102: FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes: On successful completion of the course, the students will be able to:

1. Understand the theoretical framework of accounting as well accounting standards.
2. Understand the accounting treatment for Depreciation and Inventory valuation.
3. Demonstrate the preparation of financial statements of sole proprietors.
4. Exercise the accounting treatments for consignment transactions & joint venture accounts.
5. Understand the accounting treatment of Single Entry System and preparation of statement of affairs and various ledgers used.

Course Contents: **Total Credits: 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Theoretical Framework of Accounting	20	12	3	8
Unit 2: Business Income, Depreciation Accounting and Inventory Valuation	20	12	3	4
Unit 3: Financial Statements of Sole Proprietors	20	12	3	18
Unit 4: Consignment Accounts and Joint Venture	20	12	3	0
Unit 5: Financial Statements of Not-for-Profit Organizations	20	12	3	0

Unit 1: Theoretical Framework of Accounting:

Introduction, Meaning and Scope of Accounting; Objectives of Accounting; Importance of Accounting; Functions of Accounting; Terminologies used in accounting; Users of Accounting Information; Basis of Accounting: Cash basis and Accrual Basis; Branches of Accounting; Principles of Accounting; Accounting Concepts and Conventions; Basic knowledge of Accounting Standards; Basic knowledge of Indian Accounting Standards (IND AS); Basic knowledge of GST in Accounting with numerical problems; Accounting Process from recording of a business transaction to preparation of trial balance including adjustments.

Unit 2: Business Income, Depreciation Accounting and Inventory Valuation:

(a) Measurement of Business Income; Measurement of net income; the continuity doctrine and matching concept; Objectives of measurement.

(b) Revenue Recognition: Recognition of revenue.

(c) Depreciation: The accounting concept of depreciation; Factors in the measurement of depreciation; Preparation of Journal entries and Ledgers without Provision for Depreciation and with Provision for Depreciation; Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal account of depreciable assets; Change of method of Depreciation, Change in useful life and change in estimated value of asset; Revaluation of fixed assets-upward and downward.

(d) Inventories: Meaning; Significance of Inventory Valuation; Inventory Record Systems: Periodic and Perpetual; Methods of Valuation of Inventories: FIFO, LIFO and Weighted Average Methods; Salient features of Accounting Standard (AS) - 2.

Unit 3: Financial Statements of Sole Proprietors:

Introduction; Meaning of Financial Statements; Financial statements of Business Concerns of sole proprietor: Preparation of Trading Account and Profit & Loss Account and Balance sheet, with Adjustments.

Unit 4: Consignment Accounts and Joint Venture:

(a) Consignment Accounts: Introduction; Meaning of Consignment; Consignment vs Sales; Types of Commissions; Accounting for Consignment Transactions & Events in the books of Consignor and Consignee; Treatment of Normal & Abnormal Loss; Valuation of Closing Stock; Numerical Problems on Goods sent at Cost Price and Invoice Price.

(b) Joint Venture: Accounting procedures: Joint Venture Account, Joint Bank Account; Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 5: Financial Statements of Not-for-Profit Organizations:

Meaning and uses of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting.* Taxmann Publications, New Delhi.
- Goel. D.K., Goel R., & Goel, Shelly. *Financial Accounting*. Arya Publications.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Financial Accounting*. Kalyani Publishers.
- Anthony, R. N., Hawkins, D., & Merchant, K. A. *Accounting: Text and Cases.* McGraw-Hill Education, India.
- Tulsian, P.C. & Tulsian, B. *Financial Accounting.* S. Chand Publications.
- Bansal, K.M. & Gupta, R. *Basic Accounting*. Taxmann Publications.
- Arora, M.N., Achalapathi, K.V., & Brinda, S. *Financial Accounting*. Taxmann Publications.
- Stittle, J. & Wearing, R. *Financial Accounting*. Sage Publications.
- Monga, J.R. & Bahadur, R. *Basic Financial Accounting.* Scholar Tech Press Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting.* Cengage Learning, Boston.
- Anthony, R., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. Mc Graw-Hill Education.
- Maheshwari, S.N., Maheshwari, S. K., & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 103 (a): MICRO ECONOMICS

Course Objective: The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Understand how different economic systems function and evaluate implications of various economic decisions.
2. Understand how consumers try to maximize their satisfaction by spending on different goods.
3. Analyze the relationship between inputs used in production and the resulting outputs and costs.
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.
5. Learn the various facets of pricing under different market situations.

Course Contents: **Total Credits: 04**

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	9	3	0
Unit 2: Consumer Theory	20	9	3	0
Unit 3: Production and Cost	20	9	3	0
Unit 4: Market Structure	20	9	3	0
Unit 5: Income Distribution and Factor Pricing	20	9	3	0

Unit 1: Introduction:

(a) Demand and Supply: Determinants of demand; Law of demand; movements vs. shift in demand curve; Criticisms of the law of demand; Determinants of Supply; Law of Supply; Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination;

(b) Elasticity of demand and supply;

(c) Application of demand and supply.

Unit 2: Consumer Theory:

Ordinal Utility theory*:* Indifference curve approach; Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Unit 3: Production and Cost:

(a) Production: Firm as an agent of production; Concepts of Production function; Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale.

(b) Costs: Costs in the short run; Costs in the long run; Profit maximization and cost minimization; Equilibrium of the firm; Technological Change: the very long run.

Unit 4: Market Structure:

(a) Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run; The long run industry supply curve: increasing, decreasing and constant cost industry; Allocation of efficiency under perfect competition.

(b) Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

(c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;

i. Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Conceptsof excess capacity; Empirical relevance.

ii. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing:

Demand for factors; Supply of factors; Pricing of factors; backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

- Pindyck, R.S. & Rubinfeld, D. *Microeconomics*. Pearson Education Publications.
- Mankiw, N. G. *Principles of Microeconomics*, Cengage Learning Publications.
- Tandon, P. *A Textbook of Microeconomic Theory*. Sage Publications.
- Mehta, P.K. & Singh, M. *Introductory Micro Economics*. Taxmann Publications.
- Dwivedi, D.N. *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Sachdeva, A. *Micro Economics Theory and Applications*, Kusum Lata Publications.
- Salvatore, D. *Microeconomic Theory*, McGraw-Hill, Education.
- Case, K.E., Fair, R.C., & Oster, S.E. *Principles of Microeconomics,* Pearson Publications.
- Nicholson, W. & Snyder, *C. Microeconomic Theory: Basic Principles and Extensions,* Cengage Publications.
- Samuelson, P.A., Nordhaus, W.D. *Microeconomics,* McGraw-Hill Education.
- Chaturvedi, D.D. & Mittal, A. *Principles of Microeconomics*. Kitab Mahal Publications,New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 103 (b): ECONOMY OF UTTARAKHAND

Course Objective: To provide the understanding of the economy of Uttarakhand State and to help students in identifying feasible entrepreneurial opportunities in Uttarakhand and surrounding areas with the help of brains storming and creativity learning.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Understand the background and the economic condition of the Uttarakhand state.
2. Examine the challenges and problems that are faced in the economic development of Uttarakhand state.
3. Understand the role of MSMEs in promoting entrepreneurship in Uttarakhand.
4. Analyse the growth opportunities under various sectors in Uttarakhand.
5. Interpret the role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand.

Course Contents: **Total Credits: 04**

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Profile of Uttarakhand	20	9	3	0
Unit 2: Problems of Economic Development in Uttarakhand	20	9	3	0
Unit 3: Economic Development through MSMEs in Uttarakhand	20	9	3	0
Unit 4: Growth Opportunities under Various Sectors in Uttarakhand	20	9	3	0
Unit 5: Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand	20	9	3	0

Unit 1: Profile of Uttarakhand:

Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State's infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, FDI Flows; An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.

Unit 2: Problems of Economic Development in Uttarakhand:

Migration, Unemployment, Poverty, Poor Infrastructure, Poor industrial development, Backwardness and Regional Disparity in Uttarakhand; Remedies to overcome the problems of Economic Development.

Unit 3: Economic Development through MSMEs in Uttarakhand:

An Overview of Entrepreneurship in Uttarakhand; Micro, Small and Medium Enterprises (MSMEs) in Uttarakhand: Meaning, Salient Features, Objectives, Role & Problems of MSMEs.

Unit 4: Growth Opportunities under Various Sectors in Uttarakhand:
Role of Agriculture, Manufacturing & Service Sector in the Economic Development of Uttarakhand: Agro-based and Food Processing Industries, Floriculture and Horticulture, Pharmaceuticals and Biotechnology, Hydropower, Information Technology, Tourism etc.

Unit 5: Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand:
Government Policies for the Development of Various Sectors, such as Agriculture, Industrial, Tourism, Education, Health, Infrastructure, Environment Sector & Skill Development etc.

Suggested Readings:

- Economic Survey of Uttarakhand, Directorate of Economics & Statistics Planning Department, Government of Uttarakhand
- Tolia, R.S. *Uttarakhand: Fifteen Years of Development.* Publisher: M/s Bishen Singh Mahendra Pal Singh
- *Uttarakhand Yearbook*. Winsar Publications (Hindi and English)
- Sharma, S.S.P., Ghosh, N., Kar, S., & Sharma, S. *Growing Rural-Urban Disparity in Uttarakhand*. Serials Publications.
- Negi, M.S. & Ahuja, P. *Know Your State – Uttarakhand*. Arihant Publications (India) Limited.
- Khanka, S.S & Gupta, C.B. *Entrepreneurship and Small Business Management*. Sultan Chand & Sons.
- Bhatt, K.N. *Uttarakhand: Ecology, Economy & Society*, Horizon Publishers.
- Raturi, S. & Kumar, S. *Uttarakhand 2022*. Oracle IAS Publications.
- Kafaltia, H. & Kafaltia, G.S. *A Comprehensive Study of Uttarakhand*. Notion Press Media Pvt. Ltd.

Note: Learners are advised to use the latest edition of readings such as books, journals and other publications.

BC – 104 (a): PERSONAL FINANCE AND PLANNING

Course Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine the meaning and appreciate the relevance of financial planning.
2. Demonstrate the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Interpret insight into retirement planning and its relevance.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Financial Planning	20	6	0	0
Unit 2: Investment Planning	20	6	0	0
Unit 3: Personal Tax Planning	20	6	0	0
Unit 4: Insurance Planning	20	6	0	0
Unit 5: Retirement Benefits Planning	20	6	0	0

Unit 1: Introduction to Financial Planning:

Financial goals; steps in financial planning; budgeting incomes and payments; time value of money; Introduction to savings; benefits of savings; management of spending & financial discipline; setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

Process and objectives of investment; concept and measurement of return & risk for various asset classes; measurement of portfolio risk and return, diversification & portfolio formation; Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India; Mutual fund schemes; International investment avenues; Currency derivatives and digital currency.

Unit 3: Personal Tax Planning:

Tax structure in India for personal taxation; Scope of personal tax planning; exemptions and deductions available to individuals under different heads of income and gross total income; Comparison of benefits: Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; tax avoidance versus tax evasion.

Unit 4: Insurance Planning:
Need for insurance; Types of Insurance: life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning:
Retirement planning goals; process of retirement planning; Pension plans available in India; Reverse mortgage; Estate planning.

Suggested Readings:

- Indian Institute of Banking & Finance. *Introduction to Financial Planning.* Taxmann Publications, New Delhi.
- Keown A.J. *Personal Finance.* Pearson Publications.
- Madura, J. *Personal Finance*. Pearson Publications.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. *Managing Personal Finance*. Publisher: New Royal Book Company.
- Kapoor, J.R., Dlabay, L.R., Hughes, R.J., & Hart, M.M. *Personal Finance*. McGraw Hill Publications.
- Pandit, A. *The Only Financial Planning Book that You Will Ever Need*. Network 18 Publications Ltd., Mumbai.
- Sinha, M. *Financial Planning: A Ready Reckoner*. McGraw Hill Education.
- Tripathi, V. *Fundamentals of Investment*. Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 104 (b) BASICS OF COMPUTER

Course Objective: This paper aims to impart computer knowledge to the students that will enable them to understand the basic concept and uses of computers.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the basic fundamentals of computer.
2. Analyse the need and objectives of Computer Networking.
3. Gain knowledge about the concept and basic terminologies of Operating Systems.
4. Understand the types of computer's interface.
5. Understand the useful internet terminologies and their applications.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	3	0	6
Unit 2: Computer Networks	20	3	0	6
Unit 3: Operating System and Applications	20	3	0	6
Unit 4: Computer's Interface	20	3	0	6
Unit 5: Basic Internet Terminologies	20	3	0	6

Unit 1: Introduction:

Basic computer concepts; Meaning of computers; Types of computers; Essential components of a Computer: Hardware and Software; Characteristics and uses of computer; Input Devices and Output Devices; Central Processing Unit (CPU); Memory Unit; Storage Devices; Computer Hardware setup: Setting up a Laptop Computer and Setting up a Desktop Computer.

Unit 2: Computer Networks:

Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminologies; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 3: Operating Systems and Applications:

Basic terminologies; Relationship between Hardware and Software; System Software; Operating System: Functions and difference types of Operating Systems; Common used Operating Systems; Installing and Starting Windows; Working with Windows; Security feature in Windows; User Account Control; Payment Gateway.

Unit 4: Computer's Interface:

Concept of computing, Data and information; Types of Computer's Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing.

Unit 5: Basic Internet Terminologies:

I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Suggested Readings:

- Madan, S. *Computer Applications in Business*. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. *Computer Applications in Business*. Taxmann, Delhi.
- Madan, S. *Fundamentals of Computers and Information System*. Mayur Paperbacks Publications.
- Shrivastava, N. *Fundamentals of Computers and Information System.* Wiley India Publications.
- Rajaraman, V. & Adabala, N. *Fundamentals of Computers.* Prentice Hall India Learning Pvt. Ltd.
- Sinha, P. & Sinha, P.K. *Computer Fundamentals: Concepts, Systems & Applications*. BPB Publications.
- Jain, H. C. & Tiwari, H. N. *Computer Applications in Business*. Taxmann, Delhi.
- Mathur, S. & Jain, P. *Computer Applications in Business*. Galgotia Publishing Company
- Walkenbach, J. *MS Excel*, Bible. John Wiley & Sons, USA.
- Winston, W. L. *MS Excel, Data Analysis & Business Modeling*. Microsoft Press, USA.

Note: Learners are advised to use the latest edition of readings.

BC – 105: UNDERSTANDING AND CONNECTING WITH ENVIRONMENT

Total credit: 02

Course Objective: To enable the students to acquire the basic knowledge of Environmental Science.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the scope and importance of multidisciplinary nature of environmental science and sustainability.
2. Understand the meaning and concept of renewable and non-renewable resources.
3. Understand the levels of biodiversity and threats to biodiversity. They will also learn the types of environmental pollution and assess the steps to overcome them.
4. Examine the various policies and practices adopted by the Government to protect the environment of the nation.
5. Assess the impact of human population growth on environment and to know the importance of various disaster management techniques and environmental movements.

Course Contents:

Unit I: Understanding of Environment

(i) Definition, scope and importance of Environment, Multidisciplinary nature of Environmental Sciences
(ii) Understanding of Ecology and Ecosystems, Ecological Succession and Ecosystem Services
(iii) Energy flow in an Ecosystem; Food Chain, Food Weband Ecological Pyramids
(iv) Human interaction with its Environment

Unit II: Natural Resources and Biodiversity Conservation

(i) Basic concept, types and values of Natural Resources
(ii) Resource Consumption, Restoration and Conservation Practices and Sustainable Development
(iii) Concept, values and distribution of Biodiversity and its linkages with culture, healthand people
(iv) Threats to Biodiversity and Biodiversity conservation

Unit III: Global Environmental issues

(i) Environmental Pollution and Waste Management
(ii) Climate Change, Green House Effect and Global Warming
(iii) Radiations, Nuclear and Technological Hazards
(iv) Population Growth, Disaster, Pandemic and Human Health Risks

Unit IV: Environment and Society

(i) Origin and Evolution of Human; Social, Cultural and Religious Structure and values of Environment

(ii) Traditional Wisdom, Indigenous/traditional Communities and Livelihood Security 4.3 Industrial Society, Modernization and Adaptations to Natural and Anthropogenic variations

(iii) Environmental Movements, Environmental Ethics and Legislations

(iv) Connecting human society with conservation and management of water, energy, biodiversity, culture and heritage and waste management

Suggested Readings

- World Commission on Environment and Development. 1987.*Our Common Future*. Oxford University Press.
- Ramakrishnan, P.S., Purohit, A.N., Saxena, K.G., Rao, K.S., Maikhuri, R. K. 1996. *Conservation and Management of Biological Resources in Himalaya.* Oxford & IBHPublishing Co. Pvt. Ltd. New Delhi
- Erach Bharucha, *Environmental Studies*. 2004.UGC and BVIEER Pune
- Khanduri, I., Pandey, M., Maikhuri, R. 2006. *Environment and Ecology*, Trans media Publication Srinagar Garhwal
- Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. Environmental and Pollution Science. Academic Press.
- Paryavaran Mitra. Explore, Discover, Think, Act. 2011. Centre for Environmental Education
- P.D. Sharma, 2012 Ecology and Environment. Rastogi Publication
- Sodhi, N.S., Gibson, L. & Raven, P. H. (eds). 2013. *Conservation Biology*: *Voices from the Tropics*. John Wiley & Sons.
- Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. *Ecology ,Environmental Science and recourse Conservation*. Anamaya Publishers.
- Gopal. B., Bhardwaj, N. *Elements of Ecology*. Vikas Publication House New Delhi

Note: Learners are advised to use the latest edition of readings.

B.Com. IInd Semester

BC – 201: BUSINESS REGULATORY FRAMEWORK

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between the special contracts.
3. Understand the rights and obligations under the Sale of Goods Act.
4. Attain skills to form and manage entrepreneurial ventures as Partnership and LLP.
5. Understand the various types of Negotiable Instruments and their utility in real life.

Course Contents: **Total Credits: 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: The Indian Contract Act, 1872: General Principles of Contract	20	15	3	0
Unit 2: The Indian Contract Act, 1872: Specific Contracts	15	10	2	0
Unit 3: The Sale of Goods Act, 1930	25	20	4	0
Unit 4: Partnership Laws: Partnership Act and LLP Act	20	15	3	0
Unit 5: The Negotiable Instruments Act 1881	20	15	3	0

Unit 1: The Indian Contract Act, 1872: General Principles of Contract:

Contract: Meaning, characteristics and kinds; Essentials of a valid contract: Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi contracts.

Unit 2: The Indian Contract Act, 1872: Specific Contracts:

(a) Contract of Indemnity and Guarantee

(b) Contract of Bailment

(c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930:

Contract of sale: Meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller: Meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws:

(a) The Partnership Act, 1932:

Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Modes of Dissolution of Partnership.

(b) The Limited Liability Partnership Act, 2008:

Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

Unit 5: The Negotiable Instruments Act 1881:

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course; Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque and its types; Dishonour of Cheque.

Suggested Readings:

- Arora, S. *Business Laws*. Taxmann Publications.
- Kuchhal, M.C. & Kuchhal, V. *Business Law*. Vikas Publishing House, New Delhi.
- Dagar, I. & Agnihotri, A. *Business Laws: Text and Problems*. Sage Publications.
- Vohra, K. *Commercial and Business Laws*. Kalyani Publications.
- Sheth, T. *Business Law*. Pearson Publications.
- Singh, A. *Business Law*. Eastern Book Company, Lucknow.
- Kumar, R. *Legal Aspects of Business*. Cengage Learning Publications.
- Maheshwari, S.N. & Maheshwari, S.K. *Business Law*. National Publishing House, New Delhi.
- Pathak, A. *Legal Aspects of Business*. McGraw Hill Education.
- Aggarwal, R. & Kaur, R. *Legal Aspects of Business*. Pearson Publications.
- Tulsian, P.C. & Tulsian, B. *Business Law*. McGraw Hill Education.
- Aggarwal, S.K. *Business Law*. Galgotia Publishers Company, New Delhi.
- Sharma, J.P. & Sunaina Kanojia. *Business Laws*. Ane Books Pvt. Ltd., New Delhi.
- Goyal, B.K. & Kinneri, J. *Business Laws*. International Book House Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 202: ADVANCED FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners in attaining expertise in the field of advanced accounting related to the topics covered.

Course Outcomes: On successful completion of the course, the students will be able to:

1. Understand & compute the amount of claims for loss of stock & loss of profit.
2. Learn various methods of accounting for hire purchase transactions and deal with the inter-departmental transfers and their accounting treatment.
3. Understand the accounting treatment of departmental undertaking.
4. Demonstrate various accounting treatments for dependent branch & independent branch.
5. Prepare the accounting for dissolution of partnership firms.

Course Contents: **Total Credits: 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Insurance Claims for Loss of Stock	15	10	2	0
Unit 2: Accounts from Incomplete Records	20	15	3	0
Unit 3: Accounting of Hire Purchaseand Instalment Payment System	20	15	3	0
Unit 4: Departmental Accounting and Branch Accounting	25	20	4	0
Unit 5: Accounting for Dissolution of Partnership Firm	20	15	3	0

Unit 1: Insurance Claims for Loss of Stock and Royalty Accounts:

(a) Insurance Claims for Loss of Stock: Meaning, Needs and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims: Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over insurance, Average Clause, Claim; Problems on Ascertainment of Fire Insurance Claim, including problems on loss of profits as consequential claim.

(b) Royalty Accounts: Meaning; Accounting Treatment in the books of Lessor (Landlord) and Lessee; Opening of Minimum Rent Account; Treatment of Strike or Lockout, Copyright Royalties.

Unit 2: Accounts from Incomplete Records:

Meaning; Features; Merits; Demerits; Types; Preparation of Statement of Affairs Account for calculation of Net Profit; Conversion of Single Entry System into Double Entry system; Need for Conversion; Preparation of Cash book, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Statement of Trading and Profit & Loss and Balance Sheet.

Unit 3: Accounting of Hire Purchase and Instalment Payment System:

Accounting of Hire Purchase and Instalment Payment System; Difference between Hire Purchase and Instalment Payment System; Important Definitions: Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Various methods of calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor, including Default in Payment, Total Repossession and Partial Repossession by vendor; Journal Entries and Ledger Accounts in the books of Purchaser and Vendor as per Instalment Payment System.

Unit 4: Departmental Accounting and Branch Accounting:

(a) Departmental Accounting: Meaning and Features of Departmental Undertaking; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet; Simple problems involving Inter Departmental Transfers (vertical form); Calculation of Stock Reserves.

(b) Branch Accounting: Meaning of Branch Accounts; Objectives and Advantages of Branch Accounting; Types of Branches; Meaning and features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining books of accounts by the Head Office; Debtors System; Ascertainment of Profit or Loss of Branch under Debtors System; Supply of goods at Cost Price and supply of goods at Invoice Price; Wholesale branch; Accounting of Independent Branch and Foreign Branch.

Unit 5: Accounting for Dissolution of Partnership Firm:

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting.* Taxmann Publications, New Delhi.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Advanced Accountancy*. Kalyani Publishers.
- Agarwal, B.M. & Gupta, M.P. *Advanced Accounting: Text & Problems*. Bharat Law House Pvt. Ltd.
- Hanif, M. & Mukherjee, A. *Financial Accounting-II*. McGraw Hill Publications.
- Muninarayanappa, M. & Raghu, V.N. *Advanced Financial Accounting*. Jayvee International Publications, Bangalore.
- Tulsian, P.C. *Financial Accounting.* Pearson Publications.
- Kumar, S.A., Kumar, V.R., & Mariyappa, B. *Advanced Financial Accounting*. Himalaya Publishing House, New Delhi.
- Iyengar,S.P. *Advanced Accounting*. Sultan Chand & Sons.
- Anthony, R.N., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. McGraw-Hill Education.
- Horngren, C.T. & Philbrick, D. *Introduction to FinancialAccounting*. Pearson Education.
- Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayur PaperBacks, New Delhi.
- Maheshwari, S.N. & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.
- Raman, B.S. *Financial Accounting Vol. I & II*. United Publishers & Distributors.
- *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.
- ICAI Study Materials on *Principles & Practice of Accounting, Accounting and Advanced Accounting.*

Note: Learners are advised to use the latest edition of readings.

BC – 203 (a): MACRO ECONOMICS

Course Objective: The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. Understand fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. Explain the different theories of demand for money, supply of money approach and working of money multiplier.
4. Examine causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. Describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	5	0	0
Unit 2: Economy in the Short Run	25	15	0	0
Unit 3: Demand for Money and Supply of Money	25	15	0	0
Unit 4: Inflation, Unemployment and Labour Market	25	15	0	0
Unit 5: Open Economy	15	10	0	0

Unit 1: Introduction:

Introduction: Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy); Components of expenditure; Consumption, Saving and investment and S-I approach; Multiplier (three sector) and numericals.

Unit 2: Economy in the Short Run:

Meaning, Objectives and instruments of fiscal and monetary policy; AD-AS approach: Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand - Aggregate supply analysis; Economy in the short run: IS–LM framework and numericals.

Unit 3: Demand for Money and Supply of Money:

Demand for money: Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach; Supply of money: Measures of money supply by RBI, Money multiplier.

Unit 4: Inflation, Unemployment and Labour Market:

Inflation: Causes and effects, Demand pull and cost push inflation; Measures to control inflation; Social costs of inflation; Unemployment: Natural rate of unemployment, Frictional and wait unemployment, Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio**.**

Unit 5: Open Economy:

Flows of goods and capital in open economy; Saving and investment in an open economy; Foreign exchange rates: Fixed and flexible; Mundell-Fleming model; Economic Reforms of 1991: Liberalisation, Privatisation and Globalisation.

Suggested Readings:

- Blanchard, O. *Macroeconomics.* Global edition Pearson education.
- Branson, W. H. *Macroeconomic Theory and Policy*. East West Book Pvt. Ltd.
- Deepashree. *Macro Economics*. Scholar, Tech Press, New Delhi.
- Ahuja, H.L. *Macroeconomics: Theory and Policy*. S. Chand Publications.
- Agarwal, V. *Macroeconomics: Theory and Policy*. Pearson Publications.
- Dwivedi, D.N. *Macroeconomics: Theory and Policy*. McGraw Hill Publications.
- Dornbusch, R., Stanley F., & Startz R. *Macroeconomics*. McGraw Hill Education.
- Gupta, G. S. *Macroeconomics: Theory ad Applications.* McGraw Hill Education.
- Mankiw, N.G. & Taylor, M.P. *Macroeconomics*. Cengage Learning Publications.
- Samuelson, P.A. & Nordhaus, W.D. *Macroeconomics.* McGraw Hill Education.

Note: Learners are advised to use the latest edition of readings.

BC – 203 (b): PROJECT PLANNING AND IMPLEMENTATION

Course Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Course Outcomes: After completion of the course, learners will be able to:

1. Explain the concept and attributes of projects, project management system, process and its principles.
2. Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.
3. Demonstrate and develop schedule for a specific project and its appraisal using various techniques.
4. Calculate project duration and assess project cost.
5. Evaluate project management in terms of risk and performance.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	6	0	0
Unit 2: Project Preparation and Budgeting	25	15	0	0
Unit 3: Project Scheduling and Appraisal	20	12	0	0
Unit 4: Project Planning Techniques	25	15	0	0
Unit 5: Project Risk and Performance Assessment	20	12	0	0

Unit 1: Introduction:

Concept and attributes of Project; Project Management Information System; Project Management Process and Principles; Role of Project Manager; Relationship between Project Manager and Line Manager; Project Stakeholder Analysis; Identification of Investment opportunities; Project life cycle; Project Planning; Monitoring and Control of Investment Projects; Pre-Feasibility study; Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting:

Technical Feasibility; Marketing Feasibility; Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal:

Decomposition of work into activities; determining activity-time duration; Business Criterion of Growth, Liquidity and Profitability; Methods of Capital Budgeting; Social Cost Benefit Analysis in Public and Private Sector; Investment Criterion and Choice of techniques; Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques:
Determine project duration through critical path analysis using PERT & CPM techniques; Resource allocations to activities; Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment:
Project Risk Management: Identification, Analysis and Reduction; Project quality management; Project Performance Measurement and Evaluation; Project Report; Project Closure and Audit.

Suggested Readings:

- Chandra. P. *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. McGraw Hill Education, New Delhi.
- Agrawal, R. & Mehra, Y.S. *Project Appraisal & Management*. Taxmann Publications.
- Singh, K. & Kansal, M.L. *Project Planning and Management: With CPM and PERT*. HP Hamilton Ltd. Publications.
- Kerzner, H. Project Management: *A Systems Approach to Planning, Scheduling, and Controlling*. Wiley Publications.
- Ahuja, H.N., Dozzi, S.P., & Abourizk, S.M. *Project Management: Techniques in Planning and Controlling Construction Projects.* Wiley Publications.
- Gido, J., & Clements, J. P. *Project Management*. Cengage Learning Pvt. Ltd., New Delhi.
- Gray, C. F., Larson, E. W., & Desai, G. V. *Project Management: The Managerial Process*. McGraw Hill Publications, New Delhi.
- Khatua, S. *Project Management and Appraisal*. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

BC – 204 (a): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Course Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the basic knowledge of managing the office and the essentials of good filing.
2. Analyse the role and importance of drafting influential mails and to learn the essential requirements for a good system of dealing with stationery.
3. Examine the importance of office automation and mechanization and be able to know the basic understanding of Budget and Audit.
4. Analyse the various banking facilities and various modes of payment, which are used in office.
5. Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	0	0
Unit 2: Communication System	20	6	0	0
Unit 3: Office Equipments, Budget and Audit	20	6	0	0
Unit 4: Banking and Payment System	20	6	0	0
Unit 5: Role of Secretary	20	6	0	0

Unit 1: Introduction:

(a) Office and Office Management: Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications.

(b) Filing and Indexing: Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.

Unit 2: Communication System:

(a) Mail and Mailing Procedures: Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

(b) Forms and Stationery:

Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. **Stationery:** Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3: Office Equipments, Budget and Audit:

(a) Modern Office Equipments: Introduction, Meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

(b) Budget: Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure.

(c) Audit: Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock registerand Asset register; Procedure for disposal of records and assets.

Unit 4: Banking and Payment System:

(a) Banking facilities: Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money transfer.

(b) Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,

(c) Modes of Payment: Types of payments, such as postal orders, Cheque (crossed/ uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

Unit 5: Role of Secretary:

Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner, videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax-messages, email; Maintenance of appointment diary.

Suggested Readings:

- Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
- Sharma, R.D. *Office Management and Secretarial Practice*. Galgotia Publishing Company.
- Pillai, R.S.N. *Office Management*. S. Chand Publications.
- Thatheya, M. *Office Management*. Charulatha Publications.
- Leffingwell and Robbinson: *Textbook of Office Management*, Tata McGraw-Hill.
- Terry, George R: *Office Management and Control*.
- Ghosh, Evam Aggarwal: *Karyalaya Prabandh*. Sultan Chand & Sons.
- Duggal, B. *Office Management and Commercial Correspondence*. Kitab Mahal Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 204 (b): COMPUTER APPLICATIONS IN BUSINESS

Course Objective: To provide computer skills and knowledge to the commerce students and to enhance the understanding of students of usefulness of information technology tools for business operations.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the basic knowledge of MS Word and its uses in business.
2. Understand the basic concept of MS PowerPoint Presentations and make good presentations.
3. Analyse the uses and applications of MS Excel in business
4. Examine the advantages and limitations of Database Management System and managing database using MS Access.
5. Understand the basic knowledge of Artificial Intelligence and its applications in various fields of business.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: MS Word Processing in Business	20	3	0	6
Unit 2: MS PowerPoint Presentations in Business	20	3	0	6
Unit 3: Application of MS Excel	20	3	0	6
Unit 4: Database Management System	20	3	0	6
Unit 5: Application of Artificial Intelligence in Business	20	3	0	6

Unit 1: MS Word Processing in Business:

Introduction to Microsoft Word Processing; Word processing concepts; Use of Templates and styles; Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes; Uses and applications of MS Word in business.

Unit 2: MS PowerPoint Presentations in Business:

Introduction; Basics of presentations; Creating a presentation using PowerPoint; Design Ribbon toolbar; Formatting a Presentation: Inserting Table, Smart Art, Chart and Pictures; Applying themes; Adding a new slide; Applying Transitions and Animations; Adding sound, video and hyperlink to presentation; Presenting a slide show; Effective presentation skills, Printing slides, Uploading PowerPoint to YouTube; Uses and applications of MS PowerPoint Presentation in business.

Unit 3: Application of MS Excel:

Introduction to MS Excel; Saving Workbooks; Worksheet basics; Printing; The Cell; Modifying Columns, Rows and Cells; Formatting Cells; Sorting data; Charts; Creating simple formulas; Complex formulas; Working with basic functions; Uses and applications of MS Excel in business; Using MS Excel in: creating Payroll, Analysing Data, creating Pivot Table, Capital Budgeting and Ratio Analysis.

Unit 4: Database Management System:

Introduction to Database Management System; Advantages and Limitations of Database Management System; Traditional file system; Traditional file system vs. Database system; Evolution of Database Management Technology; Modern approach of Database; Managing Databases using MS Access; Creating Database; Understanding MS Access window; Application of MS Access in the field of Accounting.

Unit 5: Application of Artificial Intelligence in Business:

Meaning of Artificial Intelligence (AI); Benefits of AI; Applications of AI in business: Sales and Business Forecasting, Process Automation, Voice to Text Feature, Chatbots, Bigdata, Natural Language Processing, Machine Learning, AI in marketing and customer services.

Suggested Readings:

- Jain, H.C. & Tiwari, H.N. *Computer Applications in Business*. Taxmann Publications, New Delhi.
- Sharma, S.K. & Bansal, M. *Computer Application in Business.* Taxmann Publications, New Delhi.
- Parameswaran, R. *Computer Applications in Business*. S. Chand Publications.
- Pandey, U.S. & Kumar, V. *Computer Applications in Business.* Kitab Mahal, New Delhi.
- Madan, S. *Computer Applications in Business.* Scholar Tech Press.
- Madan, S. *Management Information System.* Scholar Tech Press.
- Sudalaimuthu, S. & Raj, S.A. *Computer Applications in Business*. Himalaya Publishing House.
- Mather, B. *Artificial Intelligence Business Applications: Artificial Intelligence Marketing and Sales Applications*. Publisher: Bob Mather.
- Goel, L. *Artificial Intelligence: Concepts and Applications*. Wiley Publications.
- Rajaram, V. *Introduction to Information Technology.* PHI.
- Frye, C.D. *Step by Step Microsoft Excel*. PHI.
- Kumar, M. *Business Information System*. Vikas Publishing House.

Note: Learners are advised to use the latest edition of readings.

BC – 205: LIFE SKILLS AND PERSONALITY DEVELOPMENT

Course Objective: The course aims to provide in-depth information about life skills and personality development. It will help the learner gain a better understanding about those around.

Course Contents

Total Lectures: 30 **Credits: 02**

UNIT I - Career and Professional Skills (06)

Career and Professional Skills: Listening Skills, Reading Skills, Writing Skills, Effective Resume preparation, Interview Skills, Group Discussion Skills, Exploring Career Opportunities, Psychometric Analysis and Mock Interview Sessions

Team Skills: Cognitive and Non-Cognitive Skills, Presentation Skills, Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes

Digital Skills: Computer skills, Digital Literacy and Social Media, Digital Ethics and Cyber Security

UNIT II- Attitude and Motivation (06)

Attitude: Concept, Significance, Factors affecting attitudes, Positive attitude - Advantages, Negative attitude- Disadvantages, Ways to develop positive attitude, Difference between personalities having positive and negative attitude.

Motivation: Concept, Significance, Internal and external motives - Importance of self- motivation- Factors leading to de-motivation, Maslow's Need Hierarchy Theory of Motivation,

UNIT III- Stress-management and Development of Capabilities (06)

Development of will power, imagination through yogic lifestyle- Development of thinking, emotion control and discipline of mind through Pranayama- Improvement of memory through meditation-Stress: meaning, causes, and effects of stress in life management- Stress: psycho- physical mechanism, management of stress through Yoga.

UNIT IV- Other Aspects of Personality Development (06)

Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader - Character-building -Team-work - Time management - Work ethics – Good manners and etiquette.

UNIT V - Health and Hygiene (06)

Health and Hygiene- Meaning and significance for Healthy Life- 3. Exercise and Nutrition and Immunity. Obesity- Meaning, Types and its Hazards. - Physical Fitness and Health Related Physical Fitness- Concept, Components and Tests- . Adventure Sports.

Suggested Readings:

- Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression,2017.
- Ghosh, Shantikumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission
- Larry James, "The First Book of Life Skills"; First Edition, Embassy Books,2016.
- L.Chaito : Relaxation & Meditation Techniques,1983
- Michael Aegyle : Bodily Communication, Methuen,1975
- Mulligan J : The personal Management (handbook)
- *M.L. Kamlesh (1998), "Psychology in Physical education and Sports" Metropolitan Book Company, New Delhi*
- Patra, Avinash. 2012. The Spiritual Life and Culture of India. London: OxfordUniversity Press.
- Postonjee D.M.: Stress and Coping, The Indian Experience, sage Publication, New Delhi
- *R.D. Sharma (1979), "Health and Physical Education" Gupta Prakashan, NewDelhi.*
- Shiv Khera, "You Can Win", Macmillan Books, New York, 2003.
- Acharya Maha Pragya- Shakti ki Sadhna (Hindi medium)
- Acharya Mahapragya- Naya manav, naya Vishwa, Adarsh Sahitya Sangh,Churu (Hindi medium)
- Shiv Khera- Jeet Apki (Hindi medium)

Note: Learners are advised to use the latest edition of readings.

Exit Option: B. Com.: Semester II
BC 206: COMPUTERISED ACCOUNTING SYSTEM – I

Duration: 2 Months SEC Course **Credit: 04**

Note: Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded "Undergraduate Certificate" of one year, in Commerce. The detailed syllabus of this 4 credit skill enhancement course is as under:

Course objective: This course seeks to enhance the skills needed for computerized accounting system and to enhance the students understanding of usefulness of information technology tools for business operation.

Course Outcomes: After completion of the course, learner is expected to:

1. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System

Course Contents:

Unit 1: Introduction to Accounting

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit 2: Recording of business transactions and preparation of financial statements

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit 3: Computerised Accounting System

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit 4: Creating Masters and voucher entry

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

Additional Resources:

Web resource: http://tallyerp9book.com/TallyERP9-Book-Content.html

Note:

1. **Learners are advised to use latest edition of readings.**
2. **There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 50 marks (2 hour duration)**
3. **Teaching arrangements need to be made in the computer Lab**

B.Com. IIIrd Semester

BC – 301: INCOME TAX LAWS AND PRACTICE

Course Objective: The course is framed to provide knowledge to the students relating to Income Tax laws applicable in India.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the basic concepts of income tax and determine the residential status of Individual.
2. Compute income under the heads 'salaries' and 'income from house property'.
3. Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
4. Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income, carry forward and set off of losses.
5. Analyse various deductions allowed from GTI of Individuals and computation of total income and tax liability of individuals.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	15	3	0
Unit 2: Computation of Income from Salaries and House Property	25	18	4	0
Unit 3: Computation of Income from Business or Profession and Capital Gains	25	18	4	0
Unit 4: Income from Other Sources, Clubbing of Income and Set-off	15	12	2	0
Unit 5: Deductions and Computation of Total Income and Tax Liability	15	12	2	0

Unit 1: Introduction:

Basic concepts: Income, Agricultural income, Person, Assessee, Previous year, Assessment year, Exception to the general rule, Gross Total Income, Total Income, Permanent Account Number (PAN); Residential status of Individual: Scope of total income on the basis of residential status; Exempted incomes under section 10.

Unit 2: Computation of Income from Salaries and House Property:

Computation of taxable amount of salary: Rules and procedure; Allowances; Perquisites; Provident Fund; Income from House Property: Computation of income from House Property, how to calculate annual value, deductions allowed from annual value.

Unit 3: Computation of Income from Business or Profession and Capital Gains:
Computation of Profits and gains of business or profession: Allowed and Disallowed items, Cash Basis and Accrual Basis; Computation of Capital gains: Short term capital assets, long term capital assets, short term capital gains, long term capital gains, deductions allowed from capital gains.

Unit 4: Income from Other Sources, Clubbing of Income and Set-off:
Computation of Income from other sources; Income of other persons included in assesses total income; Aggregation of income, and set-off and carry forward of losses.

Unit 5: Deductions and Computation of Total Income and Tax Liability:
Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals as per old tax regime and new tax regime as per section 115BAC; On-line procedure of filing of Returns of Income & TDS.

Suggested Readings:

- Singhania, V. K., & Singhania, M. *Students' Guide to Income Tax (University Edition).* Taxmann Publications Pvt. Ltd., New Delh**i.**
- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Mehrotra, H. C. *Income Tax Law and Accounts.* Sahitya Bhawan Publications, Agra.
- *The Income Tax Act.* LexisNexis by Universal Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 302: COST ACCOUNTING

Course Objective: The course aims to develop understanding among learners about various cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand and analyse the different cost concepts.
2. Identify the items to be included and excluded in the cost system.
3. Determine various components of cost of production as per revised guidelines of ICMAI.
4. Compute unit cost and total cost by preparing a cost statement as per revised CAS.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	25	18	4	0
Unit 2: Elements of Cost – Material and Labour	20	15	3	0
Unit 3: Elements of Cost – Overheads	20	15	3	0
Unit 4: Methods of Costing	20	15	3	0
Unit 5: Book Keeping in Cost Accounting and Reconciliation	15	12	2	0

Unit 1: Introduction:

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting; Cost concepts and classifications; Overview of elements of cost and preparation of Cost Sheet for manufacturing sector; Role of a cost accountant in an organisation; Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost – Material and Labour:

(a) **Material:** Accounting and control of purchases, storage and issue of materials; Techniques of inventory control; Periodic and perpetual systems of maintaining inventory records; an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method; Valuation of materials as per CAS – 6 on Material Cost; Accounting treatment of losses — Wastage, scrap, spoilage and defectives.

(b) **Labour:** Accounting and Control of employee cost; Time-keeping and time-booking; Employee turnover: meaning, methods of measurement and accounting treatment; Concept and treatment of idle time and overtime; Methods of wage payment and Incentive schemes – Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost – Overheads:
Classification, allocation, apportionment and absorption of overheads; Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing, like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing:
Unit costing as per revised Cost Accounting standard (CAS); Cost sheet in revised proforma; Job costing; Contract costing; Process costing (process losses, valuation of work in progress, joint and by-products); Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting and Reconciliation:
Integral and non-integral systems; Reconciliation of cost and financial accounts; Reconciliation of cost accounting profit with financial profits.

S**uggested Readings:**

- Arora, M. N. *Cost Accounting-principles and practice.* Vikas Publishing House, New Delhi.
- Tulsian, P. C. *Cost Accounting*. S.Chand, New Delhi.
- Jain, S. P., & K. L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- Kishore, R. M. *Cost and Management Accounting*. Taxmann Publications, New Delhi.
- Kalra, A. *Cost Accounting*. IGP Publications, New Delhi.
- Charles T. H., Srikant M. D., & Madhav V. R.**,** *Cost Accounting: A Managerial Emphasis*. Pearson Education.
- Nigam, B. M. L., & Jain, I. C. *Cost Accounting: Principles and Practice*. PHI Learning.
- Singh, S. *Cost Accounting.* Scholar Tech Press, New Delhi.
- Maheshwari, S. N., & Mittal, S. N. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
- Iyengar, S. P. *Cost Accounting*. Sultan Chand & Sons

Note: Learners are advised to use the latest edition of readings.

BC – 303 (a): BUSINESS STATISTICS

Course Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine and understand the various descriptive properties of statistical data.
2. Analyse the various measures of dispersion and skewness.
3. Analyse the underlying relationships between the variables to use simple regression models.
4. Analyse the trends and tendencies over a period of time through time series analysis.
5. Identify and apply index numbers to real life situations.

Course Contents: **Total Credits = 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Descriptive Statistics	25	14	0	0
Unit 2: Measures of Dispersion and Skewness	20	12	0	0
Unit 3: Correlation Analysis and Regression Analysis	20	12	0	0
Unit 4: Index Number	20	12	0	0
Unit 5: Analysis of Time Series	15	10	0	0

Unit 1: **Descriptive Statistics:**

Methods of data collection; Methods of Classification and Tabulation; Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode, Geometrical and Harmonic Mean; Partition Values; Graphical Presentation of Data and its Interpretation; Location of Median, Quartiles and Mode Graphically.

Unit 2: Measures of Dispersion and Skewness:

An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation; Moments: Computation and significance; Skewness; Kurtosis.

Unit 3: Correlation Analysis and Regression Analysis:

Simple Correlation; Scatter Diagram; Methods of Computing Correlation: Karl Pearson and Rank Correlation; Standard Error and Probable Error.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Index Number:

Fixed Base and Chain Base; Base Shifting; Splicing; Weighted Index numbers; Consumer Price Index number; Fisher‘s Index number; Tests of Reversibility; BSE SENSEX; and NSE NIFTY.

Unit 5: Analysis of Time Series:

Time Series Data: Components of time series, Additive and Multiplicative models; Trend analysis: Fitting of trend using principle of least squares – linear and second-degree parabola; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Suggested Readings:

- Levin, R. I., Rubin, D. S., Siddiqui, M.H., & Rastogi, S. *Statistics for Management*. Pearson Education India.
- Vohra, N. D. *Business Statistics*. McGraw Hill Education.
- Spiegel, M. D., *Theory and Problems of Statistics,* Schaum Outlines Series, McGraw-Hill.
- Beri, G. C. *Business Statistics.* McGraw-Hill.
- Thukral, J. K. *Fundamentals of Business Statistics*. Taxmann Publication, New Delhi.
- Sharma, J. K. *Business Statistics.* Pearson Education.
- Gupta, S. P., & Gupta, M. P. *Business Statistics: Statistical Methods.* Sultan Chand & Sons, New Delhi.
- Elhance, D. N. *Fundamentals of Statistics.* Kitab Mahal, New Delhi.
- Nagar, K. N. *Fundamentals of Statistics*. Meenakshi Prakashan.
- Tulsian, P. C., & Jhunjhunwala B. *Business statistics*. S. Chand publishing.

Note: Learners are advised to use the latest edition of readings.

BC – 303 (b): BANKING AND INSURANCE

Course Objective: The course aims to develop amongst the learners the ability to understand the principles and practices in the field of banking and insurance.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine and understand the functions, types and various services offered by bank and to study the revolutionary changes taking place as regard to the internet banking.
2. Understand the concept of crossing of cheque and statutory protection available to the holder in due course.
3. Understand and analyse the principles of sound lending in order to minimise NPAs.
4. Understand the principles and types of insurance.
5. Understand the various categories in General Insurance and method of premium computation.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	0	0
Unit 2: Cheques and Paying Banker	20	12	0	0
Unit 3: Lending by Banks	20	12	0	0
Unit 4: Principles and Types of Insurance	20	12	0	0
Unit 5: General Insurance Business	20	12	0	0

Unit 1: Introduction:

Origin of banking; definition and functions of bank; types of banks; banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of commercial banks in India; Financial Services offered by banks; changing role of commercial banks with the use of internet, Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments: ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 2: Cheques and Paying Banker:

Crossing and endorsement: meaning, definitions, types and rules of crossing; Collecting bankers: duties, statutory protection for holder in due course; Concept of negligence.

Unit 3: Lending by Banks:

Principles of sound lending; Secured vs. unsecured advances; Types of advances; Advances against various securities; Meaning and causes of NPA.

Unit 4: Principles and Types of Insurance:
Basic concept of risk; Types of business risk; Assessment and transfer; Basic principles of insurance; Types of insurance: Life insurance and Non-life insurance; Annuity and Pension Plans; Re-insurance; Risk and return relationship; Online Insurance.

Unit 5: General Insurance Business:
Fire Insurance; Marine Insurance; Motor Insurance; Personal Accident Insurance; Basic methods of premium computation in General Insurance Business; Functions and Role of IRDA.

Suggested readings:

- Agarwal, O. P., *Banking and Insurance*. Himalaya Publishing House.
- Satyadevi, C. *Financial Services Banking and Insurance*. S.Chand Publishing.
- Chaturvedi, D. D., Mittal, A., & Chaturvedi, S. *Banking and Insurance*. Scholar Tech Press.
- Suneja, H. R. *Practical and Law of Banking*, Himalya Publishing House.
- Chabra, T. N. *Elements of Banking Law*, Dhanpat Rai and Sons.
- Mishra, M. N. & Mishra, S. B. *Insurance Principles and Practices*. S. Chand Publishing.
- Williams, C. A., & Heins, R. M. *Risk Management and Insurance*. McGraw Hill.
- Saxena, G. S. *Legal Aspects of Banking Operations*. Sultan Chand and Sons.
- Varshney, P. N. *Banking Law and Practice*. Sultan Chand and Sons.
- Sethi, J., & Bhatia, N. *Elements of Banking and Insurance.* PHI Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 304 (a): PERSONAL TAX PLANNING

Course Objective: The course aims to enable learners to understand the importance of personal tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine how tax planning is useful and essential for individual tax payer and to understand the concept of tax evasion and tax planning from view point of direct taxes;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals having income under different head considering the provisions of old tax regime and new tax regime as per section 115BAC, by considering tax planning measures.
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Basic Concepts	15	2	0	4
Unit 2: Tax Planning with reference to Residential Status	15	2	0	4
Unit 3: Tax Planning under Different Heads of Income	25	4	0	8
Unit 4: Tax Planning through Investments	25	4	0	8
Unit 5: Deduction and Assessment Procedures, Income-tax Authorities and Appeal and Revision	20	3	0	6

Unit 1: Basic Concepts:

Meaning, Need of Tax Planning of an Individual Assessee; Principles and objectives of Tax Planning; Scope of Tax Planning; Obligations of parties to Tax Planning; Tax Avoidance and Tax Evasion; Legal thinking on Tax Planning.

Unit 2: Tax Planning with reference to Residential Status:

Tax planning through exempted income for residents/ non-residents; Tax planning through permissible deductions for residents/non-residents; Tax planning with reference to clubbing provisions.

Unit 3: Tax Planning under Different Heads of Income:
Tax planning measures relating to: Income from Salary, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from Other Sources.

Unit 4: Tax Planning through Investments:
Tax planning through various tax saving investment avenues available for individuals, like Mutual funds Unit Linked Insurance Plans, Bonds, Equity linked savings schemes, Post office savings schemes and others; Tax deductions under Income-Tax Act.

Unit 5: Deduction of tax and Assessment Procedures, Income-tax Authorities and Appeal and Revision:
Advance tax; tax deduction at source; tax collection at source; refund; Income-tax authorities; filing the return of income: self-assessment, summary assessment, scrutiny assessment, best judgement assessment; time limit for completion of assessments and appeals and revisions.

Suggested Readings:

- Singhania, V. K., & Singhania, K. *Students' Guide to Income Tax (University Edition).* Taxmann Publications, New Delhi.
- Ahuja, G., & Gupta, R. *Systematic Approach to Income Tax.* Commercial Law Publishers, New Delhi.
- Mehrotra, H. C., & Goyal, S. P. *Income Tax Including Tax Planning and Management.* Sahitya Bhawan Publications.
- Lakhotia, R. N. *How to save Income Tax through Tax Planning?*. Orient Paperbacks.
- *Nabhi's Income Tax Guidelines along with Tax Planning.* Nabhi Publications.
- Gaur, V. P., Narang, D. B., & Gaur, P. *Income Tax Law and Practice.* Kalyani Publishers, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 304 (b): E-FILING OF RETURNS

Course Objective:
The course aims to equip students with the practical skills required for e-filing of returns under Income Tax Laws.

Course Outcomes: After completing of the course, learners will be able to:

1. examine the basic concepts of income tax applicable to an individual assessee.
2. analyse and explain the provisions when business or professional income is computed on estimated basis.
3. evaluate and understand the electronically furnishing of the return of income.
4. comprehend the provisions of TDS.
5. evaluate and understand the electronically furnished TDS returns.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Income Tax	15	5	0	0
Unit 2: Maintenance of accounts, audit and taxation on Presumptive Basis	25	5	0	5
Unit 3: e-Filing: Conceptual Framework and filing of Income Tax Returns	20	5	0	15
Unit 4: Tax Deducted at Source	20	0	0	5
Unit 5: e-Filing of TDS Returns	20	0	0	5

Unit 1: Income Tax: An overview:
Incomes taxable under different heads; deductions available from gross total income; computation of total income and tax liability of individuals; PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals.

Unit 2: Maintenance of Accounts, Audit, and Taxation on Presumptive Basis:
Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].

Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns:
Meaning and merits of e-Filing; Filing of income tax returns in ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source:
Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H.

Unit 5: e-Filing of TDS Returns:
Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

Suggested Readings:

- Singhania, V. K. *Tax Computation and e-filing of Income Tax Returns.* Taxmann Publications. New Delhi.
- Sharma, R. D. *Indian Income Tax Updated Return.* Commercial Law Publishers, New Delhi.
- Ahuja, G., & Gupta, R. *Systematic Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Garg, K. *Tax audit and e-filing.* Bharat Publishers.
- Singhania, V. K., & Singhania, M. *Students' Guide to Income Tax (University Edition).* Taxmann Publications Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 304 (c): INNOVATION, BUSINESS MODELS AND ENTREPRENEURSHIP

Instructor- Prof. Rajat Agrawal and Prof. Vinay Sharma, Indian Institute of Technology, Roorkee

Course ID- https://onlinecourses.nptel.ac.in/noc21_mg63/preview
Credit Points : 04

Course layout:

Innovation, Business Models and Entrepreneurship	
Week 1	Analyzing the Current Business Scenario, Innovation and Creativity- An Introduction, Innovation in Current Environment, Types of Innovation , School of Innovation.
Week 2	Challenges of Innovation,Steps of Innovation Management,Idea Management System,Divergent V/s Convergent Thinking,Design Thinking and Entrepreneurship
Week 3	Experimentation in Innovation Management, Idea Championship,Participation for Innovation, Co-creation for Innovation, Proto typing to Incubation.
Week 4	What is a Business Model,Who is an Entrepreneur,SocialEntrepreneurship,Blue Ocean Strategy-I,Blue Ocean Strategy-II
Week 5	Marketing of Innovation, Technology Innovation Process, Technological Innovation Management Planning, Technological Innovation Management Strategies, Technology Forecasting.
Week 6	Sustainability Innovation and Entrepreneurship,Innovation Sustainable Conditions,Innovation: Context and Pattern,SME'S strategic involvement in sustainable development,Exploration of business models for material efficiency services
Week 7	Management of Innovation, creation of IPR ,Management of Innovation, creation of IPR,Types of IPR,Patents and Copyrights, Patents in India
Week 8	Business Models and value proposition, Business Model Failure: Reasons and Remedies, Incubators : Business Vs Technology, Managing Investor for Innovation , Future markets and Innovation needs for India.

Suggestive Readings:

1. 8 Steps To Innovation : Going From Jugaad To Excellence- Book by Rishikesha T. Krishnan and Vinay Dabholkar
2. Innovation and Entrepreneurship Book by Peter Drucker
3. HBS series on Innovation and Entrepreneurship

BC – 305: INDIAN KNOWLEDGE SYSTEM
VAC – 3

Total Credits: 02

Course Contents:

Unit I: Introduction to Indian Knowledge System (IKS), Definition, Concept and Scope of IKS (4 Lectures)

1.1 Definition, Concept and Scope of IKS
1.2 IKS based approaches on Knowledge Paradigms
1.3 IKS in ancient India and in modern India

Unit II: IKS and Indian Scholars, Indian Literature (8 Lectures)

2.1 Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini)
2.2 Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta)
2.3 Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri)
2.4 Sahitya (Vedas, Upvedas, Upavedas (Ayurveda, Dhanurveda, Gandharvaveda) Puran and Upnishad) and shad darshan (Vedanta, Nyaya.Vaisheshik, Sankhya, Mimamsa, Yoga, Adhyatma and Meditation)
2.5 Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)

Unit III: Indian Traditional/tribal/ethnic communities, their livelihood and local wisdom (6 Lectures)

3.1 Geophysical aspects, Resources and Vulnerability
3.2 Resource availability, utilization pattern and limitations
3.3 Socio-Cultural linkages with Traditional Knowledge System
3.4 Tangible and intangible cultural heritage.

Unit IV: Unique Traditional Practices and Applied Traditional Knowledge (8)

4.1 Myths, Rituals, Spirituals, Taboos and Belief System, Folk Stories, Songs, Proverbs, Dance, Play, Acts and Traditional Narratives
4.2 Agriculture, animal husbandry, Forest, Sacred Groves, Water Mills, Sacred Water Bodies, Land, water and Soil Conservation and management Practices
4.3 Indigenous Bio-resource Conservation, Utilization Practices and Food Preservation Methods, Handicrafts, Wood Processing and Carving, -Fiber Extraction and Costumes
4.4 Vaidya (traditional health care system), Tantra-Mantra, Amchi Medicine System
4.5 Knowledge of dyeing, chemistry of dyes, pigments and chemicals

Unit V: Protection, preservation, conservation and Management of Indian KnowledgeSystem (4 Lectures)

5.1 Documentation and Preservation of IKS

5.2 Approaches for conservation and Management of nature and bio-resources

5.3 Approaches and strategies to protection and conservation of IKS

Suggested Readings:

- Shatha. N. Nair, *Echoes of Ancient Indian Wisdom, The Universal Hindu Vision and Its Edifice.*
- P. Sethuraman, *Ancient Indian Wisdom: Spiritual Heritage*
- B. M. Hegde, *Modern Medicine and Ancient Indian Wisdom*
- V. K. Sarma, *Ancient Indian Wisdom for Motivation*
- J. M. Mehta, *Vedic Wisdom*
- David Frawley, *Wisdom of the Ancient Seers Mantras of the Rig Veda*
- Amit Jha, *Traditional Knowledge System in India*
- Prof. Meera Deevedi, *भारतीय ज्ञान- परंपरा में पर्यावरणन एवं परिस्थितिकी*

B.Com. IVth Semester

BC – 401: CORPORATE ACCOUNTING

Course Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand accounting for share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Prepare the financial statements of companies along with cash flow statement.
3. Understand the various methods of valuation of goodwill and shares.
4. Understand the accounting for amalgamation and internal reconstruction of companies.
5. Prepare the accounts of holding and subsidiary companies.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Accounting for Share Capital & Debentures	20	15	3	0
Unit 2: Final Accounts and Cash Flow Statement	20	15	3	0
Unit 3: Valuation of Goodwill and Valuation of Shares	20	15	3	0
Unit 4: Amalgamation of Companies and Internal Reconstruction	20	15	3	0
Unit 5: Accounts of Holding Companies/Parent Companies	20	15	3	0

Unit 1: Accounting for Share Capital & Debentures:
Issue, forfeiture and reissue of forfeited shares; concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit 2: Final Accounts and Cash Flow Statement:
Preparation of profit and loss account and balance sheet of corporate entities; Disposal of company profits; Preparation of cash flow statement as per Indian Accounting Standard (AS) – 3

Unit 3: Valuation of Goodwill and Valuation of Shares:
Concepts and methods of Valuation of Shares and Goodwill. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction:
Concepts and accounting treatment as per Accounting Standard: 14 (excluding inter-company holdings); Internal reconstruction: concepts and accounting treatment (excluding scheme of reconstruction).

Unit 5: Accounts of Holding Companies/Parent Companies:
Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard (AS): 21.

Suggested Readings:

- Goyal, B. K. *Corporate Accounting.* Taxmann Publications, New Delhi.
- Monga, J. R. *Fudamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts*, *Vol.-II*. S. Chand & Co., New Delhi.
- Maheshwari, S. N., & Maheshwari, S. K. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Jain, S. P., & Narang, K. L. *Corporate Accounting*. Kalyani Publishers, New Delhi.
- Tulsian, P. C., & Tulsian, B. *Corporate Accounting.* S. Chand & Co.
- Mukherjee, A. and Mohammed H., *Corporate Accounting*. McGraw Hill Education.
- Bansal, K. M. *Basic Corporate Accounting.* Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 402: BUSINESS ENVIRONMENT

Course Objective: The objective of this course is to expose the students to the various environment factors related to the business and to develop the skill required to take better business decision at right time**.**

Course Outcomes: After completion of this course, the student will be able to:

1. learn the basics of business environment;
2. understand the economic environment in which business prevails;
3. analyse political and legal environment pertaining to business;
4. develop the ability to understand the effect of environment on business.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Theoretical Framework of Business Environment	20	15	3	0
Unit 2: Economic Environment of Business	20	15	3	0
Unit 3: Socio-Cultural Environment	20	15	3	0
Unit 4: Political and Legal Environment of Business	20	15	3	0
Unit 5: Technological Environment	20	15	3	0

Unit 1: Theoretical Framework of Business Environment:

Concept, significance and nature of business environment; Elements of business environment: Internal Environment and External Environment; Techniques of environmental scanning and monitoring.

Unit 2: Economic Environment of Business:

Significance and elements of economic environment; Economic system and business environment; Economic planning in India, NITI Aayog; Economic Policies: Fiscal Policy, Monetary Policy, EXIM Policy, New Industrial policy; Privatization, Liberalization and Globalization and their Implications for Indian Business; Role of MNCs.

Unit 3: Socio-Cultural Environment:

Nature and impact of culture on business; culture and globalization; social responsibilities of business; social audit; business ethics; corporate governance; Corporate Social Responsibility (CSR); Demographic environment: population size, migration and ethnic aspects, birth rate, death rate and age structure.

Unit 4: Political and Legal Environment of Business:

Elements of political environment; Functions of state; Economic roles of government; The constitutional environment; Rationale and extent of state intervention; Government and business;

Legal Environment: Competition Act 2002, Foreign Exchange Management (FEMA) Act, Consumer Protection Act, Right to Information (RTI) Act and Environment Protection Act.

Unit 5: Technological Environment:

Factors Influencing Technological Environment; Innovation, technological leadership and followership; sources of technological dynamics; impact of technology on globalization; time lags in technology; Status of technology in India; Management of technology; Features and Impact of technology; Transfer of technology: Channels, Methods and limitations.

Suggested Readings:

- Rangarajan, C. A. *Perspective in Economics.* S.Chand & Sons, New Delhi.
- Cherunilam, F. *Business Environment - Text and Cases.* Himalaya Publishing House, New Delhi.
- Aswathappa, K. *Essentials of Business Environment.* Himalaya Publishing House, New Delhi.
- Goyal, A., & Goyal, M. *Business Environment*. VK Global Publications Pvt. Ltd., New Delhi.
- Paul, J. *Business Enviroment: Text and Cases*. McGraw Hill Education, New Delhi.
- Gupta, C. B. *Business Environment.* Sultan Chand & Sons, New Delhi.
- Saleem, S. *Business Environment*. Pearson Publications, New Delhi.
- Ghosh, B. N. *Business Environment*. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

BC – 403 (a): COMPANY LAW

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013.

Course Outcomes: After completion of the course, students shall be able to:

1. Explain the basic concepts of companies law;
2. Recognize the basic legal documents and their usage essential for formation of company.
3. Analyse the process and documents required for raising capital for the company.
4. Evaluate the process of company meetings and corporate decision making.
5. Know the framework of dividend distribution and develop understanding of winding up process including Insolvency Resolution.

Course Contents: **Total Credits = 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	0	0
Unit 2: Formation and Incorporation Documents	20	12	0	0
Unit 3: Share Capital	20	12	0	0
Unit 4: Management and Meetings	20	12	0	0
Unit 5: Dividends, Audit and Winding up	20	12	0	0

Unit 1: Introduction:

Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies, including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Not for Profit Association; Illegal association.

Unit 2: Formation and Incorporation documents:

Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company; Memorandum of Association and its alteration; Articles of Association and its alteration; Doctrine of constructive notice; Doctrine of ultra vires and indoor management.

Unit 3: Share Capital:

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building; Allotment and Forfeiture of share; Sweat Equity Shares; ESOPs; Bonus issue and further issue of shares; Buyback of Shares; Split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system.

Unit 4: Management and Meetings:
Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors: Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM; Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.

Unit 5: Dividends, Audit and Winding up:
Provisions relating to payment of Dividend; Company Audit: Auditor's qualification and disqualifications, Auditor's appointment, rotation and removal of auditors, Secretarial Audit; Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Suggested Readings:

- Chadha R., & Chadha, S. *Corporate Laws*. Scholar Tech Press, Delhi.
- Jagota, R. *Corporate Laws*. Taxmann Pvt. Ltd., New Delhi.
- Kuchhal, M. C., & Kuchhal, A. *Company Law*. Mahavir Publications.
- Kapoor, G. K., & Dhamija, S. *Company Law*. Bharat Law House, Delhi.
- Singh, A. *Introduction to Company Law.* Eastern Book Company
- Kumar, A. *Corporate Laws*. Taxmann Pvt. Ltd., New Delhi.
- Ramaiya, A. A. *Guide to Companies Act*. LexisNexis, India.
- Sharma, J. P. *An Easy Approach to Corporate Laws*. Ane Books Pvt. Ltd., New Delhi

Note: Learners are advised to use the latest edition of readings.

BC – 403 (b): PUBLIC FINANCE

Course Objective: To provide students with a comprehensive understanding of the principles and practices of public finance, including the role of government in the economy, the sources and uses of public revenue, and the allocation of public resources to achieve economic and social objectives.

Course Outcomes: After completion of the course, learners will be able to:

1. Gain the knowledge on the various concepts relating to public finance
2. Analyse the various sources of public revenue and items where public expenditure is incurred.
3. Understand the concept of preparation of union budget by the ministry of finance.
4. Understand the recent scenario of Indian public finance relating to tax reforms in the field of direct and indirect taxation.
5. Know the main features of the latest budget presented by the Ministry of Finance.

Course Contents: **Total Credits = 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	0	0
Unit 2: Public Expenditure and Debt	20	12	0	0
Unit 3: Public Revenue	20	12	0	0
Unit 4: Concept of Budget	20	12	0	0
Unit 5: Indian Public Finance	20	12	0	0

Unit 1: Introduction:

Meaning and Scope of Public Finance; Public Finance versus Private Finance; Market Failure; Public Goods and Private Goods; Externalities; Efficiency versus Equity; Principles of Sound Finance and Functional Finance; Allocation, Distribution, Stabilisation and Growth Functions of the Government.

Unit 2: Public Expenditure and Debt:

Canons of Public Expenditure; Classification of Public Expenditure; Wagner's Law of Public Expenditure; Public Expenditure as an Instrument of Fiscal Policy; Meaning and Types of Public Debt; Burden of Public Debt; Principles of Public Debt Management;

Unit 3: Public Revenue:

Sources of public revenue in the form of direct tax and indirect tax; Merits and Demerits of Direct and Indirect Tax Policy; Features of Good Tax System; Canons of Taxation; Broad Outline of Tax Reforms; Problem of Tax Evasion; Taxation of Income, Wealth and Property; Agricultural Taxation; Impact, Incidence and Shifting of Taxation; Elasticity and Determination of Tax Burden.

Unit 4: Concept of Budget:
Meaning of Budget; Types of Budget: Revenue & Capital Budget; Revenue & Capital Expenditure; Structure of Public Budget; Dalton's and Musgrave Versions of the Law of Maximum Social Advantage; Role of Government in a Modern Economy; Deficit concepts: Revenue, Budgetary, Primary and Fiscal.

Unit 5: Indian Public Finance:
Latest Budget of the Government of India; Components of Public Expenditure in the latest budget; Sources of Public Borrowing and Debt Liabilities as per the latest budget; Deficits of the latest budget; Introduction to GST in India: its consequential effects; Reforms in direct taxation; Fiscal Federalism: Finance Commission Recommendations.

Suggested Readings:

- Rosen, H. S., & Gayer, T. *Public Finance.* McGraw Hill Publications.
- Sarma, J. V. M. *Public Finance: Principles and Practice.* Oxford University Press.
- Jain, T. R. *Public Finance.* VK Global Publications Pvt. Ltd., New Delhi.
- Singh, S. K. *Public Finance in Theory and Practice.* S. Chand Publications, New Delhi.
- Bhatia, H. L. *Public Finance.* Vikas Publications, New Delhi.
- Lekhi, R. K. & Singh, J. *Public Finance.* Kalyani Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 404 (a): CORPORATE TAX PLANNING

Course Objective: The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

Course Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. Devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. Understand the relevant tax provisions for non-resident Indians and double taxation relief.
4. Analyse the provisions of transfer pricing.
5. Evaluate tax planning with reference to different forms of business restructuring.

Course Contents: **Total Credits = 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Tax Planning and computation of tax liability of companies	25	8	0	0
Unit 2: Setting up of new business and capital gains in select cases	25	8	0	0
Unit 3: Non-residents and Double Taxation	20	6	0	0
Unit 4: Transfer Pricing and Advance Rulings	15	4	0	0
Unit 5: Business Restructuring	15	4	0	0

Unit 1: Tax Planning and computation of tax liability of companies:
Tax planning, tax management, tax evasion and tax avoidance; Types of companies; Residential status of companies and tax incidence, Assessment of a company, Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assessees.

Unit 2: Setting up of new business and capital gains in select cases:
Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation:
Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Advance Rulings:
Transfer pricing: Arm's length price and its computation; Advance rulings.

Unit 5: Business Restructuring:
Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

Suggested Readings:

- Ahuja, G., & Gupta, R. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Singhania, V. K., & Singhania, M. *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
- Mehrotra, H. C., & Goyal, S. P. *Income Tax Including Tax Planning and Management*. Sahitya Bhawan Publications.
- Gaur, V. P., Narang, D. B., & Gaur, P. *Income Tax Law and Practice*. Kalyani Publishers, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 404 (b): PERSONAL SELLING AND SALESMANSHIP

Course Objective: The Purpose of the course is to familiarize the fundamentals of personal selling and the selling process.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the theoretical and practical aspect of personal selling.
2. Demonstrate the sales presentations.
3. Develop and execute the selling skills in different situations.
4. Build the ability and confidence to face customer grievances and objections.

Course Contents: **Total Credits = 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Personal Selling	20	5	0	0
Unit 2: Theories of Selling	20	5	0	0
Unit 3: Buying Process	20	5	0	0
Unit 4: Selling Process	20	5	0	0
Unit 5: Sales Reports	20	5	0	0

Unit 1: Introduction to Personal Selling:

Nature and importance of personal selling; Difference between personal selling, Salesmanship and Sales Management; Myths of selling; Relationship Marketing and Role of personal selling; Characteristics of a good salesman/ salesperson; Types of salespersons; Career opportunities in selling; Measures for making selling an attractive career.

Unit 2: Theories of Selling:

Theories of Selling: Traditional and Modern, AIDAS Model of selling, Problem Solving Approach, Right Set of Circumstances; Theory and Modern Sales Approaches.

Unit 3: Buying Process:

Concept of motivation; Maslow‘s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

Unit 4: Selling Process:

Steps in Selling Process: Prospecting, Preparation or Pre-Approach, Approach, Presentation and demonstration, Handling of objections and complaints, Closing the sale: techniques for closing the sale, Customer Relations: Follow up and Dealing with customer concerns and complaints.

Unit 5: Sales Reports:
Reports and documents, sales manual, order Books, Cash Memo; Tour Diary, Daily and Periodical Report; Ethical aspects of selling.

Suggested Readings:

- Gupta C. B. *Personal selling and salesmanship*. Scholar Tech Press.
- Trehan, M., & Trehan R. *Personal Selling and Saleshmanship.* VK Global Publications Pvt. Ltd., New Delhi.
- Kapoor, N. *Advertising and personal selling*. Cengage Learnings Private Limited. Delhi.
- Rich, S. S. *Management of a Sales force*. McGraw Hill.
- Russell, F. A., Beach, F. H., & Buskirk, R. H. *Selling: Principles and Practices*. McGraw Hill.
- Sardana, S. *Advertising and Personal Selling*. Galgotia Publishing Company.
- Gupta, R. *Advertising and Personal Selling*. Scholar Tech Press.
- Kotler, P., & Kevin L. K. *A framework for marketing management*. Pearson, Boston.
- Marks, R. B. *Personal selling: A relationship approach*. Pearson Education.
- Pederson, C. A., & Milburn D. W. *Selling: Principles and methods*. McGraw-Hill.

Note: Learners are advised to use the latest edition of readings.

BC – 405

Select any one of the following Additional Multidisciplinary Skill Course (AMDSC):

AMDSC – 1: NURSERY TRAINING COURSE

Total Credits = 02

Objective: The training course is aimed to train the students who take the nursery work as a hobby. It will also help the students to impart training to local communities and to contribute the society in making a healthy environment around. At the same time, it can also be developed as an alternate source of income generation. The Interactive teaching techniques and practical sessions will be employed to facilitate the learning.

There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the Practical aspects (Sessional exam of 30 marks)

Course Content:

Unit I: Introduction

Importance and scope of nurseries, plant identification and culture. How plants are named, scientific and common names. Type and classification of nurseries: temporary, permanent, dry, wet, advantages and disadvantage. Basic requirements for a nursery: selection of nursery site, soil structure, health and nutrition, available water quality, slope, aspect and environment. Watering, weed control, importance of a polyhouse/ glasshouse/shade house in a nursery. Major and minor Nutrients.

Unit II: Plant propagation

Seed germination, seed dormancy, handling seeds, pre-germination treatments, handling seedlings. Preparation of seed Beds, time of seeding, method of seeding, quantity of required seeds, seed tests, purity percent, seed weight, moisture content, germination percent. Watering seed beds, weeding and propagating selected species through seeds. Vegetative propagation: types and importance. Root stocks for fruit plants. Micro-propagation. Use of greenhouse for nursery production.

Unit III: Management of nurseries

Commercial nursery management, entrepreneurship development, principles of nursery management: site selection, financial aspects, legal regulations, production practices (nutrition, water management, pruning and training, storage and handling, transportation). Irrigation methods, soil and nutritional requirements. Bottom heat techniques and cold and hot beds. Mist chambers and hardening techniques. Sowing & plantation techniques. Care & protection of nursery. Financial and Resource Management.

Unit IV: Nursery pests and Disease management

Overview of nursery pests and diseases, identifying problems, nursery hygiene, type of pathogen, common diseases: damping off, wilt, leaf spot etc, common insects pests in nursery: aphids, thrips, mealy bugs, mites, termites etc, methods of pest control (physical, chemical and biological), standards of spray, minimizing chemical use, etc

Practical Course:

Land identification, irrigation facility, planting material. Infrastructures: nursery beds, poythene bags, equipments, fertilizers, polyhouse, shade house, polytunnel, composting, etc.

OR

AMDSC – 2: BASIC YOGA PRACTICES

Total Credits = 02

Objective of Course: The subject entitled Basic Yoga Practices has the following objectives:

1. Students of the UG course will have an understanding about origin, history, meaning and types of Yoga.
2. They will have an idea about the Asana, Pranayama and Meditation.
3. Students will experience the benefits of Asana, Pranayama and Meditationby self-practice.

Total Number of Hours: 30	Theory	Tutorial	Practical
Credits	0	0	2
Hours/ week	0	0	2
SCHEME OF EXAMINATION			
Total Marks:			
Theory: 1		Practical: Nil	
Final Exam (SEE)	Internal Assessment(CT+TA)	Final Exam (SEE)	Internal Assessment (CT+TA/PR)

Course Contents:

Unit-1: Fundamentals of Yoga

History and Development of Yoga, Meaning and Definition of Yoga, Aim and Objectives of Yoga, Misconceptions of Yoga; Brief knowledge about Streams of Yoga; Importance of Yoga.

Unit-2: Sookshma Vyayama and Soorya Namaskar

Padanguli Naman & Goolf Naman, Goolf Chakra, Janu Naman, Poorna Titali Asana, Manibandha Naman, Kehuni Naman, Skandha Chakra, Greeva Sanchalana, Soorya Namaskar.

Unit-3: Asana

Tadasana, Vrikshasana, Utkatasana, ArdhChakrasana, Pashchimuttasana, Goumukhasana, Vakrasana,Vajrasana,Uttanpadasana, Nokasna, Halasana, Shavasana Bhujangasana, Shalabhasana, Dhanurasana, Makarasana.

Unit-4: Pranayama and Meditation

Nadishodhan, Bhastrika, Seetali, Bhramari, Ujjayi, Soham& Pranav Meditation, Yoga-Nidra.

Suggested Readings:

- Singh S. P: History of Yoga, PHISPC, Centre for Studies in Civilization Ist, 2010
- Singh S. P & Yogi Mukesh: Foundation of Yoga, Standard Publication, New Delhi, 2010
- Saraswati,Swami Satyananda: Surya Namaskar, Yoga Publication Trust, Munger,2004
- Swami Satyananda Saraswati: Asana Pranayama Mudra-Bandha, Bihar School of Yoga, Munger, 2005.
- Digambar, Swami (2012) Hathpradipika (Swatmaramkrit), Kaivalyadham Lonavala, Pune.
- Swami, Niranjananand Saraswati (2013) Gherand Samhita, Bihar School of Yoga, Munger.

OR

AMDSC-3 Physical Education and Sports Management

Total Credits = 02

Objective: The prime objective of this course is to encourage youths to concentrate on physical education, health and fitness. It will also help the students to lessen the mental tension and classroom pressure. There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the practical aspects (Sessional exam of 30 marks)

Course Contents:

1- Health & Hygiene

- Concept, meaning and definition of Health and Health Education
- Dimension of Health.
- Disease- Types & sources
- Personal & Environmental hygiene

2- Sports Nutrition

- Nutrition: Meaning & definition
- Macro & Micro Nutrients
- Common sources of Nutrition
- Hydration, Caloric intake & expenditure

3- Fitness & related terms

- Meaning, definition & Types of Fitness
- Component of Physical Fitness, Role of Physical Fitness in human performance
- Health Related Physical Fitness
- BMI & Assessment of Obesity

4- Sports Injuries

- Common sports injuries
- Types and Causes
- First aid – RICER
- Treatment of Injuries, Recovery process- Therapeutic modalities

OR

AMDSC – 4: FOLKLORES AND THEIR CULTURAL CONTEXT

Total Credits = 02

Objective: Main objective of this course is to connect students with different Indian folklores and their cultural context. The criteria of selection of the genres is based on their performative and cultural contexts in several parts of the Indian Subcontinent .

Unit 1: Folk Dances and their ritual contexts :

a. Theyyam dance of the Deccan states
b. Lambadi dance of Andra Pradesh
c. Bihu dances of Assam
d. Bhangada dance of Punjab
e. Ghunagroo dance of Kashmir valley
f. Naati dance of Himachal Pradesh
g. Karma dance of Bihar, Jharkhand, and Madhya Pradesh
h. Nongkrem dance of Manipur
i. Kabui dance of Nagas

Unit 2. Folk theatre forms and their cultural contexts :

a. Kathakali of Kerala state
b. Ramlila of Ramnagar
c. Jatra theatre of Orissa, Bengal and Assam
d. Lai Haroba of Manipur
e. Chhau theatre of Purulia, Mayrbhanj and Saraikela
f. Tamasha theatre of Maharashtra
g. Bhagwtrmela of Andrapradesh and Telangana
h. Pandava theatre of Uttrakhand
i. Yaksgaan theatre of Karnataka

Unit 3. Fairs and festivals of India: their social contexts

a. Bihu festivals of Assam
b. Pongal festival of Tamilnadu
c. Onam mfestival of Kerala
d. Pushkar Mela e.Kullu Dashhara
e. Lohari festival of Punjab
f. Losar festival of Laddakh and Lahol valley
g. Bhavai and Navratra festival of Gujrat
h. Navratra celebrations of Bengal
i. Ganpati Bappa festival of Maharastra

Unit 4: Folk songs and their narrative contexts:

a. Biraha and Vidisia of Bihar
b. romantic and spiritual Lavanis of Maharastra
c. Sufi songs of Punjab
d. Maand singing of Rajsthan
e. Jaagar songs of Uttarakhand

f. Baul songs of Bengal
g. Holi singing of Mathura
h. Bartari narrative of Haryana

Suggested readings:

- Kapila Vatsyayan. *Traditions of IndianFolk Dance*. NewDelhi: Indian BookCompany,1977
- M.D. Muthukumaraswamy and Molly Kaushal , eds. *Folklore, Public Sphere and Civil Society*. New Delhi: IGNCA, 2004
- Hildegard L. Spreen. *Folk Dances of South India*. London: Oxford University Press, 1948
- Kapila Vatsyayana. *Traitional Indian Theatre: Multiple Streams*. New Delhi: NationalBook Trust , India, 1980
- D.R. Purohit . *Uttarakhand ki Lokkalyein avam Uske Kalakar*. Lucknow : Sanskriti Vibhag 1995
- Arvind Gupta. *Festivals of India*. New Delhi: Publication Dn., 2021

OR

AMDSC – 5: INDIAN TRADITIONAL MUSIC

Total Credits = 02

Objective: The aim of the course is to aware students with the fundamental aspects of Indian Traditional Music (Classical & Folk). This course provides the basic ideas and concepts of Traditional Music System of India. Students will get knowledge about Basic Theory & grammatical terminology of Indian classical& folk music.

(**Note:-There will be Three Unit (I-III) of Theory and fourth (IV) Unit of Practical)**

Course Raga :-Bilawal, Yaman, Bhairav, Bhupali

Unit I:-Fundamental of Indian Music

(A) Study of the following: Sangeet, Naad & its Properties, Shruti, Swar, Saptak , Alankaar, Taan, Taal, Aroh,Avroh, Pakad, Raag, Jati, Vadi, Samvadi, Anuvadi, Vivadi.

(B) Study of Course: Raga & Theoretical knowledge of Alankar, Swarmalika &Lakshan Geet in Course ragas.

Unit II :- The Basic Knowledge of Instruments & Study of Taal :-

(A) Introduction & Structure of Tanpura, Sitar,Tabla, Pakhawaz Instruments & Study& Comparative Study of Teen Taal , Dadra, Kehrwa.

(B) Knowledge of Notation (National Anthem, Vande Mataram), Comparative Study of Course Raga.

Unit III :- fundamental of Folk Music

(A) Fundamental of Folk Music :- Introduction, Origin, Structure.

(B) Study about folk music of Uttarakhand :-Sanskargeet, Bajuband & Jagar

(C) Study about Folk Instruments, Types of Instruments:-Tat, Suhir, Ghan, Avanadh.

Unit IV :- Practical/Viva Voce :-

(A) Ability to perform alankar & course Raga & Folk Song.

(B) Knowledge of Taal – Folk & Classical.

Suggested Books:

- Bhatkhande Sangeet Shastra- V. N. Bhatkhande
- Sangeet Visharad- Basant
- Kramik Pustak Mallika- Part I,II,III V. N. Bhatkhande
- Raag Vigyan – V. N. Patwardhan
- Sangeet Bodh – Sharad Chandra Pranjpayee
- Gadhwal ka lok Sangeet :-GovindChatak
- Gahdwal key loaknrityageet :- Dr. ShivanandNauityal
- Gadhwal Key Loak Geeton Mein Raag Raginya :- Dr. Madhuri Barthwal
- Dhunyal :- Govind Chatak

OR

AMDSC – 6: TOUR AND TRAVEL OPERATION

Total Credits = 02

Objective: In this module students will understand the conceptual meaning and function of Travel agency and tour operator. Further, they can get Knowledge on Travel formalities and documentation for Inbound and out bound Tour, Preparation of Tour Itinerary and Role and function of Various Travel Organization.

Course Contents:

Unit I:
Concept of Travel Agency Business; History and Present status of Travel Agency Business. Travel Terminology and Travel Trade Organization: Travel Trade Abbreviations and other terms: 3 letter City Code and Airport Code, Airline Designated Code,

Unit-II-
Travel organizations: Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), International Air Transport Association (IATA), International Civil Aviation Organization (ICAO)

Unit-III
Concept of Package Tour, Principles of Making Effective Tour Itinerary, Preparation of itineraries and tour package formulation of a few popular tourist destination and Handling Package tour.

Unit IV:
Travel documentation (Types of VISA and regulation, Passport ,Travel Insurance),

Suggested Readings:

- Holloway, K.C., The Business of Tourism (1983), Mac Donbald and Evans, Plymounth.
- Syratt Gwenda, Manual of Travel Agency Practice, Buutter worth Heinmann, London, 1995
- Susan Webster, Travel Operating Procedures (Second Edition),- Van Nostrand Reinhold New York.
- Fuller-Travel Agency Management, South-Vestern Publishing Co.
- Chand Mohinder, Travel Agency Management, Anmol Publication Delhi.
- Gupta S.K.(2007) , International Airfare & Ticketing, UDH, Publisher.

Exit Option: B. Com.: Semester IV

BC 406: COMPUTERISED ACCOUNTING SYSTEM – II

Duration: 2 Months SEC Course **Credit: 04**

Note: Student, on exit, after successfully completing two years (i.e., securing minimum required 80 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded "Undergraduate Diploma" of two years in Commerce. The detailed syllabus of this 4-credit skill enhancement course is as under:

Course objective: This course seeks to enhance the skills needed for computerized accounting system and to enhance the students understanding of usefulness of information technology tools for business operation.

Course Outcomes: After completion of the course, learners is expected to:

1. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System
4. make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. generate various accounting reports for analysis and decision making

Course Contents:

Unit 1: Computerised Accounting Systems:

Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Unit-2: Computerized Accounting: Using Generic Software

Taxation: TDS, VAT and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-3: Designing Computerised Accounting System

Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Unit-4: Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

Additional Resources:

Web resource: http://tallyerp9book.com/TallyERP9-Book-Content.html

Note:

1. **Learners are advised to use latest edition of readings.**
2. **There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 50 marks (2 hour duration)**
3. **Teaching arrangements need to be made in the computer Lab**

B.Com. Vth Semester

BC – 501: MANAGEMENT ACCOUNTING

Course Objective: The course aims to enable students to acquire knowledge of concepts, methods and techniques of Management Accounting for the purpose of managerial planning, control and decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction
2. Analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget and to explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios
3. Recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches
4. Infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
5. Facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Management Accounting	10	5	2	0
Unit 2: Budgetary Control and Standard Costing Systems	25	20	4	0
Unit 3: Marginal Costing	25	20	4	0
Unit 4: Decision Making	25	18	3	0
Unit 5: Responsibility Accounting and Ratio Analysis	15	12	2	0

Unit 1: Introduction to Management Accounting:
Meaning, objectives, nature and scope of management accounting; Difference between different forms of accounting: Cost, Financial and Management accounting; Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems:

(a) Budgeting and Budgetary Control: Concept, objectives, merits and limitations of budget, budgeting and budgetary control; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting: Zero base budgeting, Performance budgeting and Programme budgeting.

(b) Standard Costing and Variance Analysis: Meaning, advantages, limitations and applications of standard cost and standard costing; Variance Analysis: material, labour, overheads and sales variances; Control ratios.

Unit 3: Marginal Costing:

Concept of marginal cost and marginal costing; Absorption versus Marginal Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis: mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making:

Steps in Decision making process; Concept of relevant costs; solving various short -term decision making problems using marginal costing and differential costing techniques: Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

Unit 5: Responsibility Accounting and Ratio Analysis:

Responsibility Accounting: Concept, Significance; Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;

Analysis of Financial Statement through Ratio Analysis: Computation of various ratios relating to liquidity, solvency, profitability, activity and ratios for investors.

Suggested Readings:

- Khan, M. Y., & Jain, P.K. *Management Accounting.* Tata McGraw Hill Publishing Co., New Delhi.
- Kishore, R. M. *Management Accounting.* Taxmann Publication, New Delhi.
- Arora, M. N. *Management Accounting*. Himalaya Publishing House, New Delhi.
- Jain, S. P., & Narang, K. L. *Cost and Management accounting*. Kalyani Publishers, New Delhi.
- Maheshwari, S. N., & Mittal, S. N. *Management Accounting*. Shree Mahavir Book Depot (Publishers), New Delhi.
- Pillai, R. S. N., & Bagavathi. *Management Accounting.* S. Chand Publishing, New Delhi.
- Singh, S. *Management Accounting*. PHI Learning Pvt. Limited, New Delhi.
- Singh, S. K., & Gupta, L. *Management Accounting: Theory and Practice*. A.K. Publications, New Delhi.
- Tulsian, P. C., & Tulsian, B. *Advanced Management Accounting.* S. Chand, New Delhi.
- Drury, C. *Management and Cost Accounting.* Thomson Learning.
- Horngren, C. T., George, F., & Srikant M. D. *Cost Accounting: A Managerial Emphasis.* Prentice Hall of India Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 502: ENTREPRENEURSHIP DEVELOPMENT

Course Objective: To provide exposure and develop the skills of the students regarding entrepreneurial culture so that they can set and manage their own business.

Course Outcomes: After completion of the course, learners will be able to:

1. Identify and explain distinct entrepreneurial traits and characteristics.
2. Evaluate and assess various parameters that determine opportunities and constraints for new business ideas.
3. Develop and refine a business idea by utilizing a systematic process. Create and design effective strategies to successfully implement business ideas.
4. Construct a comprehensive and professional business plan that effectively communicates the idea, strategies, and implementation details.
5. Understand the economy of Uttarakhand and the role of regional entrepreneurship in its development.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	15	3	0
Unit 2: Entrepreneurship in India	20	15	3	0
Unit 3: Entrepreneurship Ecosystem	20	15	3	0
Unit 4: Sources of Business Ideas and Tests of Feasibility	20	15	3	0
Unit 5: Regional Economy and Entrepreneurship in Uttarakhand	20	15	3	0

Unit 1: Introduction:

Entrepreneur: Meaning, characteristics, types, functions; Entrepreneurial traits; Entrepreneur, Intrapreneurs and professional manager; Entrepreneurship: concept, factors responsible for emergence of entrepreneurship; Emergence of entrepreneurial class; Relevance of entrepreneurship in career growth; Theories of entrepreneurship (Hawley, Knight and Schumpeter), Psychological theories-Maslow's and Mc Clelland's Motivation Theories; Problems in the growth of entrepreneurship; Misconceptions and myths about entrepreneurship. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2: Entrepreneurship in India:

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and Behavioural orientations; Conflict in family business and its resolution; Initiatives of Government of India to promote entrepreneurship: Entrepreneurial Development Programme (EDP); Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem:

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation as regard to entrepreneurship; Role of government, Institutions, industries/entrepreneur's associations and self-help groups in promoting entrepreneurship; Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of Business Ideas and Tests of Feasibility:

Significance of writing the business plan/ project proposal, including feasibility analysis and tests of feasibility; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report: various aspects of the project report, such as size of investment, nature of product, sourcing of material, market potential, may be covered; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions;

Unit 5: Regional Economy and Entrepreneurship in Uttarakhand:

Economy of Uttarakhand: An overview, present status of micro, small and medium scale enterprises; role of government and other promotional agencies in entrepreneurship development; Women Entrepreneurship: sources of finance, policies governing entrepreneurship and problems of entrepreneurship in the state.

Suggested Readings:

- Desai, V. *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House, Mumbai.
- Khanka, S. S. *Entrepreneurial Development*. S. Chand & Co., New Delhi.
- Mathur, A. *Entrepreneurship.* Taxmann Publications, New Delhi.
- Sharma, S. *Entrepreneurship Development.* PHI Learning, New Delhi.
- Sehgal, M. K. *Entrepreneurship Development: A Systematic Approach*. UDH Publishers And Distributors, New Delhi.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Prentice Hall, New Jersey.
- Hisrich, R., Peters, M. P., & Shepherd, D. A. *Entrepreneurship.* McGraw Hill Education, New York.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- Plsek, P. E. *Creativity, Innovation and Quality. (Eastern Economic Edition).* Prentice-Hall of India, New Delhi.
- Agarwal, P. and Kaur, A. *Entrepreneurship and Small Business*, Vikas& Co., New Delhi.
- Gupta, C.B. *Entrepreneurial Development in India*, Sultan Chand Publishers, New Delhi.
- Gupta, C.B. and Khanka,S.S. *Entrepreneurship and Small Business Management*, Sultan Chand Publishers, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 503: SUMMER INTERNSHIP AND PROJECT REPORT

Total Credits = 04

Total Lecture Hours = 30; Total Practical Hours = 60

Course Objective: The Summer Internship and project report aim to provide students with practical experience in the firm, industry and organization to develop specific skills and knowledge relevant to their field of study. Students are expected to develop analytical ability and skill.

Course Outcomes: After completion of the course, learners will be able to:

1. Gain experience in their field of study, enabling them to develop practical skills and knowledge relevant to their chosen industry/service sector.
2. Apply their academic learning to real-world scenarios and to develop the ability to work effectively within an organizational and analyze their problems.
3. Valuable exposure to industry-specific practices, develop a deeper understanding of their chosen field, and enhance their career readiness by participating in the industrial training program
4. Will be able of have a clear understanding of the expectations and requirements for their industrial training program, and will be better equipped to make the most of the experience and develop a meaningful project file that captures the learning outcomes achieved.

Course Details: Students are advised to follow detailed guidelines as mentioned below:

1. **Duration of Summer Internship and Project Report** : All students will also undergo Summer Internship in a firm, industry, or organization for minimum period of 21 days during the 5th semester in any of the reputed industry/ service sector, Government/ private sector, research & development organization. A certificate is required to be taken from the organisation, where training has been completed. Each student enrolled shall be assigned a Mentor (faculty member) who will be in continuous touch with the student and business organization providing summer training/field work. After completion of training, student will procure a certificate of training from the organization

2. **Assessment Criteria:** Students will be assessed based on their level of engagement and initiative during the training, as well as the quality of work produced. The assessment will also take into account the level of learning outcomes achieved as demonstrated in the project file. The students will have to submit a project report of Summer training/Research internship to the department. That report should contain the entire experience of training and knowledge gained in while continuation of training. Training offers students practical exposure to real-world environments related to their academic discipline. It also helps in understanding the real world problems faced by businesses in running the business.

Training or research based internship can be performed in the following areas: The list is indicative only. 1. Trade and Agriculture Area, 2. Economy & Banking Financial Services and Insurance Area, 3. Logistics, Automotive & Capital Goods Area, 4. Fast Moving Consumer Goods & Retail Area, 5. Information Technology/Information Technology enabled Services & Electronics Area, 6. Handcraft, Art, Design & Music Area, 7. Healthcare & Life Science Area 8. Sports, Wellness and Physical Education Area, 9. Tourism & Hospitality Area, 10. Digitisation & Emerging Technologies (Internet of

Things/Artificial Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality, etc.) Area, 11. Humanitarian, Public Policy and Legal Service Area, 12. Communication Area, 13. Education Area, 14. Sustainable development Area, 15. Environment Area, 16. Commerce, Medium and Small-Scale Industries Area.

Format and Content of the Project File: Students will be required to prepare a project file documenting their training/ research experience. The project file should include a description of the organization, the student's role and responsibilities, skills and knowledge gained, and reflections on the experience. A copy of the certificate taken from the authorised person of the organisation, where summer training/ internship was performed, should be annexed with the project file as evidence. A project file is required to be made based on the internship under the guidance of supervisor.

NOTE:

1. **Internal assessment for 30 marks will be done by the faculty member (Mentor) of the Department. Remaining 70 marks will be assessed by the external expert appointed by the University based on the evaluation of project file and Viva-Voce related to experience and learning gained in Summer Internship .**
2. **UGC guidelines for internship for undergraduate students can be referred by faculty members and students.. Link is given below**
   0063650_Draft-Guidelines-for-Internship-and-Research-Internship-for-Under-Graduate-Students.pdf

BC – 504: CULTURE, TRADITIONS AND MORAL VALUES

Total Lectures: 30 **Total Credits = 02**

UNIT I - Indian Culture (06)

(a) Four Purusharthas
(b) Chaturvarn System
(c) Ashram System
(d) Gurukul Parampara: Education System

UNIT II- Vaidik Literature (08)

(a) Samhitas
(b) Upnishads
(c) Vedangas: Shiksha (Education), Nirukta, Vyakarana (Grammar), Kalpa, Jyotish (Astrology), Chhand Shastra (Metres)

UNIT III- Exponents of Indian Ayurveda (08)

(a) Charaka
(b) Susruta
(c) Vagbhatta

UNIT IV- Aarsha Literature (08)

(a) Shrimadbhagvad geeta
(b) Bhartrihari's Nitishtakam

Suggested Readings:

- Pandey, Pandit Omprakash: *History of Vaidik Sahitya*
- *Scientific Authenticity of Samskaras*: Uttar Pradesh Sanskrit Akademi, Lucknow
- Sharma, Vishnu: *Panchtantra, Hitopdesh, Mitralabh*
- Bhartrihari: *Neetishatakam*
- Gairola Vachaspati: *History of Vaidik Sahitya, Delhi Sahitya Academy*
- Pandey Sangam Lal: *History of Indian Philosophy*
- KALYAN's *special issue on Ayurveda,* Gita Press Gorakhpur
- *Shreemadbhagvadgeeta:* Gita Press Gorakhpur
- Vatsyayan, Kapila: *Traditional Indian Theatre*

BC – 505 (a): ENGLISH LANGUAGE

Total Credits = 02

Course Objective: This course familiarises students with the concept of phonetics and the use of sy1labies in English speech. An introduction to grammar will enhance the understanding of syntactical structure of the English language. Students will also learn about the common mistakes in English Report writing and Letter writing is introduced in the course to develop in students ne skills of correspondence required in career opportunities

Unit-I: Phonetic Symbols; Primary and Secondary Stresses, Rising and Falling Tools

Unit-II: Time and Tenses; Direct and Indirect Narrations

Unit-III: Parts of Speech; Use of Articles; Use of Preposition

Unit-IV: Common mistakes in English

Unit-V: Report writings- Business and Scientific; Letter writings

Unit-VI: Grammar: Parts of Speech

Suggested Readings:

- Allen, W. Stannard. Living English Speech. Longman.
- Balasubramanian T. English Phonetics for Indian Students. Trinity P, 1931. Harns, David P. Testing English as a Second Language. Tata McGraw-Hill. Hornby, A.S. A Guide to Patterns and Usage in English. Oxford UP.
- Hornby, A.S. An Advanced Learner's Dictionary of Current English. Oxford UP. Mendelson &J.W. Palmer. Correct Your English. Longman.
- Nihalani, Paroo, et al. Indian and British English. Oxford UP. Palmer, Harold E. A Grammar of English Words. Longman. Ross, Denison. The English Language. Longman.
- Wood, F.T. A Remedial English Grammar for Foreign Students. Macmillan.

OR

BC – 505 (b): SANSKRIT LANGUAGE

Total Credits = 02

(Semester V/VI)

संस्कृतभाषा अध्ययन (Language Based Course 02 Credit)

इकाई 01

- देवनागरी लिपि, माहेश्वरसूत्र, उच्चारणस्थान, सन्धि (दीर्घ, गुण, यण, वृद्धि, अयादि, पूर्वरूप,पररूप, अनुस्वार, विसर्ग, श्चुत्व, ष्टुत्व, जश्त्व का सामान्य अध्ययन व प्रयोग)

इकाई 02

- कारक के सामान्य नियम

इकाई 03

- हितोपदेश (मित्रलाभ) कथामुख के चयनितपद्य (1, 2, 6, 9, 10 11, 21, 22, 25, 33, 36, 40, 42, 43, 47)
  लुब्धपथिक–वृद्धव्याघ्रकथा, मृग–श्रृगालकथा, जरद्गव विडालकथा।

इकाई 04

- दैनिक व्यावहारिक प्रचलित हिन्दी, अंग्रेजी शब्दों का संस्कृत रूप।
- शब्दावली–शरीरवर्ग, परिवारवर्ग एवं भोज्य पदार्थवर्ग।

इकाई 05

- अनुवाद एवं निबन्ध (रचनानुवादकौमुदी के आधार पर)

पाठ्य पुस्तकें एवं सन्दर्भ ग्रन्थ :–

1. प्रारम्भिकरचनानुवादकौमुदी, कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी
2. रचनानुवादकौमुदी, कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी
3. लघुसिद्धान्तकौमुदी, धरानन्द शास्त्री(व्या.), मोतीलाल बनारसीदास, दिल्ली
4. हितोपदेश, बालशास्त्री (संपा.), चौखम्बा सुरभारती, वाराणसी
5. संस्कृत–रचना, डॉ. उमेशचन्द्रपाण्डेय, चौखम्बा विद्याभवन, वाराणसी
6. अमरकोश – अमर सिंह

B.Com. VI Semester

BC – 601: GOODS AND SERVICES TAX (GST)

Course Objective: The objective of the course is to provide students with a comprehensive understanding of the principles and regulations governing GST, as well as the significant legislation related to the indirect tax system in India. The course seeks to equip students with practical skills that will enable them to apply this knowledge effectively in real-world scenarios.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the GST system in India comprehensively, including the reasons behind its implementation, constitutional framework, and GST council composition and functioning.
2. Understand the GST registration process, eligibility criteria, and mandatory registration provisions. The learning will further be able to comprehend the importance of GST compliance and consequences of non-compliance.
3. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, and comprehend provisions related to place of supply, time of supply and compute the value of supply.
4. Understand the utilization of input tax credit and provisions of reverse charge mechanism.
5. Comprehend various types of returns under GST, payment of taxes, and rules related to GST audit.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Structure, Registration and Exemptions	20	15	03	0
Unit 2: Levy and Collection of GST	25	20	04	0
Unit 3: Input Tax Credit and Reverse Charge Mechanism	25	20	04	0
Unit 4: Tax invoice and Payment of Tax	15	10	02	0
Unit 5: GST Audit, Assessment and Returns	15	10	02	0

Unit 1: Structure, Registration and Exemptions:
Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST: SGST, CGST, UTGST & IGST; GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST:
Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism:
Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax Invoice and Payment of Tax:
Tax Invoice, Credit and debit notes, and e-Way bills; Payment of taxes; Taxability of e-Commerce.

Unit 5: GST Audit, Assessment and Returns:
Audit in GST; Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records; Various Returns of GST; Submission of Return.

Note: In case of any subsequent notifications/amendments regarding GST law by the government, the syllabus would be updated accordingly.

Suggested Readings:

- Datey, V.S. *GST Ready Reckoner*. Taxmann Publications, New Delhi.
- Ahuja, G., & Gupta, R. *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Singhania, V. K. *GST & Customs Law*. Taxmann Publications, Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M. *GST & Customs Law*. Taxmann Publication, New Delhi.
- Gupta, S. S. *GST- How to meet your obligations*. Taxmann Publications, New Delhi.
- Mittal, N. *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., New Delhi.
- Sahi, S. *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 602: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Objective: The objective of the course is to provide basic knowledge of concept, principles and practices of financial management.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the conceptual framework of financial management and the role of financial management within an organisation along with the factors affecting development of financial strategy.
2. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Gain the knowledge regarding management of working capital and dividend decisions in business.

Course Contents: **Total Credits = 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	10	02	0
Unit 2: Investment Decision	25	20	04	0
Unit 3: Financing Decision	25	20	04	0
Unit 4: Dividend Decision	15	10	03	0
Unit 5: Working Capital Decision	20	15	02	0

Unit 1: Introduction:

Nature, scope and objectives of Financial Management; Time value of money; Risk and return (including Capital Asset Pricing Model); Valuation of securities: Bonds and Equities.

Unit 2: Investment Decision:

The Capital Budgeting Process; Cash flow Estimation; Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index; Capital budgeting under Risk: Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision:

a) **Cost of Capital and Financing Decision:** Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital; Weighted Average cost of capital (WACC) and Marginal cost of capital;

b) **Capital structure: Determinants of capital structure;** Theories of Capital Structure: Net Income, Net Operating Income, MM Hypothesis, Traditional Approach; Leverage: Operating Leverage, Financial Leverage and Composite Leverage, along with their Degrees.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Unit 5: Working Capital Decision:

Concept of working capital; the risk-return trade off; Sources of short-term finance; Working capital estimation methods; Operating cycle; Cash management; Receivables management; Payables management; Inventory management.

Suggested Readings:

- Khan, M. Y., & Jain, P. K. *Basic Financial Management*. McGraw Hill Education, New Delhi.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education, New Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd, New Delhi.
- Tripathi, V. *Basic Financial Management*. Taxmann Publications, New Delhi.
- Kishore, R. M. *Financial Management*. Taxmann Publications, New Delhi.
- Pandey, I. M. *Financial Management*. Vikas Publishing House, New Delhi.
- Bhabatosh, B. *Fundamentals of Financial Management.* PHI Learning, New Delhi.
- Horne, J. C. V., & Warkowich, J. M. *Fundamentals of Financial Management*. Pearson Education.
- Levy, H., & M. S. *Principles of Financial Management*. Pearson Education.
- Joy, O. M. *Introduction to Financial Management*. Mc Graw Hill Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management.* Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 603 (a): FINANCIAL LITERACY

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning. Upon completion of this course, learners will be able to manage their personal finances effectively by utilizing financial planning and budgeting techniques, using banking services, utilizing financial services from India Post Office, evaluating insurance policies and investment opportunities, and understanding the basics of the stock market.

Course Outcomes: By the end of the course, students will be able to develop the following skills and knowledge:

1. Describe the importance of financial literacy and various financial institutions that offer financial services.
2. Prepare financial plan and budget and manage personal finances.
3. Effectively use banking services, including opening and managing accounts, loans, and credit facilities.
4. Utilize post office services for savings and investments, and manage them efficiently.
5. Develop strategies for life and property insurance planning, including identifying appropriate policies and coverage.
6. Evaluate investment options in the stock market and select appropriate instruments to create a diversified portfolio.

Course Contents: **Total Credits = 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction, Financial Planning and Budgeting	20	09	03	0
Unit 2: Banking Services	20	09	03	0
Unit 3: Financial Services from India Post Office	20	09	03	0
Unit 4: Insurance Services	20	09	03	0
Unit 5: Stock Markets – Some Basic Concepts	20	09	03	0

Unit 1: Introduction, Financial Planning and Budgeting:

Definition and significance of financial literacy; Prerequisites for financial literacy; Various financial institutions: banks, insurance companies, post offices, mobile app-based services; Concept of economic wants and means; Importance and need for financial planning; Types of budgets: personal, family, business, and national; Steps for financial planning and budget preparation; Budget surplus and deficit management.

Unit 2: Banking Services:

Banking Overview: Types of banks; Banking products and services; Bank deposit accounts: savings, term, current, recurring; KYC norms: PAN card and address proof; Types of loans: education, consumer durable, vehicle, housing, short/medium/long-term, microfinance; Types of bank credit: overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge; Agricultural interest rates offered by nationalized banks; Cashless banking: e-banking, check counterfeit currency; Electronic payment systems: CIBIL, ATM, net banking, RTGS, NEFT, IMPS, ECS; Payment modes: debit/credit cards, app-based payments, bank draft/pay order; Banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office:

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank; Money transfer: money order, e-money order, instant money order, collaboration with the western union financial services; MO videsh, international money transfer service, money gram international money transfer, Indian postal order.

Unit 4: Insurance Services:

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies; comparison of policies offered by various health insurance companies; Property insurance policies; Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 5: Stock Markets – Some Basic Concepts:

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Mutual Fund and its various schemes.

Practical Exercises:

The learners are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.
2. Carry out the comparative analysis of different types of life insurance policies.
3. Carry out the comparative analysis of different types of health insurance policies.
4. Prepare a personal and family budget for one/six/ twelve months on imaginary figures.
5. Meet stock brokers and other persons dealing in stock market. Gain knowledge about stock market.

Note: A report carrying knowledge gained during the field visit is to be prepared by the student and to be submitted to the department.

Suggested Readings:

- Singh, A. K. *Financial Literacy*. Taxmann Publications, New Delhi.
- Durrant, S. M. *Financial Literacy: How to Gain Financial Intelligence, Financial Peace and Financial Independence. A Guide to Personal Finance in Your Twenties and Thirties.*

- Rajni, & Singh, A. K. *Financial Literacy*. JSR Publishing House LLP.
- Avadhani, V. A. *Investment Management.* Himalaya Publishing House Pvt. Ltd., Mumbai.
- Chandra, P. *Investment Game: How to Win*. Tata McGraw Hill Education, New Delhi.
- Kothari, R. *Financial Services in India-Concept and Application.* Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. *The Basics of Finance: Financial Tools for Non-Financial Managers*. iUniverse Publishing, Bloomington, Indiana.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. *Financial Planning.* Sage Publications India Pvt. Ltd., New Delhi.
- Zokaityte, A. *Financial Literacy Education.* Palgrave Macmillan, London.

Note: Learners are advised to use the latest edition of readings.

BC – 603 (b): E-COMMERCE

Course Objective: The objective of this course is to equip learners with a comprehensive understanding of the core concepts and technologies utilized in e-commerce.

Course Outcomes: Upon completion of the course, learners will be able to:

1. Equip with a deep understanding of the complex demands of society in the field of e-commerce.
2. Identify and evaluate various applications in the context of online transactions.
3. Explain the key steps involved in designing a website.
4. Describe and critically analyze various e-payment systems.
5. Identify and address security and operational issues in the realm of e-commerce.

Course Contents: **Total Credits = 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	08	0	04
Unit 2: Technology used in e-commerce	20	09	0	06
Unit 3: Security and Encryption	25	12	0	08
Unit 4: e-payment System	20	08	0	06
Unit 5: On-line Business Transactions	20	08	0	06

Unit 1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online; types of e-Commerce; e-commerce business models: introduction, key elements of a business model and categorizing major e-commerce business models; forces behind e-commerce.

Unit 2: Technology used in e-commerce:
The dynamics of world wide web and internet: meaning, evolution and features; Designing, building and launching e-commerce website: A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs in-house development of a website.

Unit 3: Security and Encryption:
The e-commerce security environment: Dimension, definition and scope of e-security; security threats in the e-commerce environment: security intrusions and breaches, attacking methods, like hacking, sniffing, cyber-vandalism etc.; technology solutions: Encryption, security channels of communication, protecting networks and protecting servers and clients; Cyber Crime and offences; Laws relating to cyber crime: IT Act 2000: Definitions, Main Provisions, Penalties and adjudication, Appellate Tribunal.

Unit 4: e-payment System:

e-payment Methods: debit card, credit card, smart cards, e-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of e-payment: M-Paisa, PayPal and other digital currency, UPI Apps, Aadhar-Enabled Payment Systems, BHIM App; Digital signatures: procedure, working and legal position; online banking: meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting; risks involved in e-payments.

Unit 5: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online; e-commerce applications in various industries, like banking, insurance; payment of utility bills; online marketing; e-tailing: popularity, benefits, problems and features; online services: financial, travel and career, auctions, online portal, online learning, publishing and entertainment; Online shopping: amazon, snapdeal, alibaba, flipkart, etc.

Practical Exercises:

Students are required to gain practical knowledge through field visits, including:

1. Visiting local e-commerce traders to understand how online businesses work.
2. Interacting with consumers to understand their experiences while availing services from e-commerce platforms.
3. Identifying common e-commerce security issues and learning how to protect online data.
4. Using and comparing different digital payment methods like UPI apps and e-Wallets.
5. Exploring online shopping and service platforms like Amazon and Flipkart to understand customer experiences.

Note: A report carrying knowledge gained during the field visit is to be prepared by the student and to be submitted to the department.

Suggested Readings:

- Madan, S. *e-Commerce.* Taxmann Publications, New Delhi.
- Laudon, K. C., & Traver, C. G. *e-Commerce: Business, Technology, Society.* Pearson Education, New York.
- Arora, S. *e-Commerce.* Taxmann Publications, New Delhi.
- David. W. *e-commerce: Strategy, Technology and Applications*. McGraw Hill Education.
- Bharat, B. *Electronic Commerce: Framework, Technology and Application.* McGraw Hill Education.
- Joseph, P.T. *e-Commerce: An Indian Perspective*. PHI Learning, New Delhi.
- Bajaj, K. K., & Nag, D. *e-commerce.* McGraw Hill Education.
- Chhabra, T. N. *e-Commerce.* Dhanpat Rai & Co., Delhi.
- Chan, H., Lee, R., Dillon, T, & Chang, E. *e-Commerce: Fundamentals and Applications*. Wiley Publications.
- Chhabra, T. N., Jain, H. C., & Jain, A. *An Introduction to HTML*. Dhanpat Rai & Co., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 604 (a): COMMUNICATION SKILLS – ENGLISH

Total Credits = 02

Communication skills course will be carried out in English, Hindi and Sanskrit Language, Student may opt any one language for completing the course.
This course outline covers essential communication skills, broken down into five key units, each focusing on a specific aspect of communication:

UNIT I: Listening Skills

- **Topics Covered**: Introduction to communication skills, differentiation between listening and hearing, the listening process, types of listening (active vs. passive), and strategies for improving listening comprehension.

- **Objectives**: Understand the fundamental aspects of listening, distinguish between hearing and active listening, and develop the ability to comprehend both general content and specific information

UNIT II: Non-Verbal Communication Skills

- **Topics Covered**: Importance and types of non-verbal communication, body language, facial expressions, eye contact, spatial awareness (proxemics), tone of voice, and gestures.

- **Objectives**: Recognize and utilize various forms of non-verbal communication effectively, develop awareness of body language and tone, and improve interpersonal communication.

UNIT III: Written Communication Skills

- **Topics Covered**: Basics of written communication, grammar, spelling, punctuation, clarity, conciseness, structuring content, developing strong openings and conclusions, and revising/editing.

- **Objectives**: Enhance written communication proficiency by focusing on clarity, organization, and correctness, while also building skills for effective content structuring and editing.

UNIT IV: Emotional Intelligence Skills

- **Topics Covered**: Understanding emotional intelligence, self-awareness, impulse control, stress management, adaptability, empathy, and effective communication.

- **Objectives**: Develop self-awareness, learn to manage emotions effectively, and cultivate empathy to improve communication and interpersonal skills.

UNIT V: Interview Skills

- **Topics Covered**: Interview preparation, effective verbal and non-verbal communication during interviews, handling challenging questions, asking insightful questions, and demonstrating suitability for a role.

- **Objectives**: Gain strategies for successful interview preparation, hone communication skills tailored for interviews, and learn to present oneself as the best candidate for a role.

Prescribed Book:

- *English and Soft Skills* by S.P. Dhanavel, Orient Blackswan

Reference Books:

1. *Basic Communication Skills for Technology* by Andrea J. Rutherfoord, Pearson
2. *High School English Grammar and Composition* by Wren and Martin, S Chand
3. *A Communicative Grammar Of English* by Geoffrey Leech and Fan Svartvik, Routledge
4. *Oxford Guide to Writing and Speaking* by John Seely, Oxford University Press
5. *Professional Communication* by Aruna Koneru, McGraw Hill

These resources provide a well-rounded foundation in communication skills, from listening and non-verbal communication to emotional intelligence and interview preparation, ensuring a comprehensive development in soft skills essential for personal and professional success.

OR

BC – 604 (b): COMMUNICATION SKILLS – HINDI

Total Credits = 02

स्नातक पंचम / षष्ठ सेमेस्टर
Ability Enhancement Course (AEC)
संचार कौशल पाठ्यक्रम (Communication Skills Course)

क्रेडिट – 02

निर्धारित पाठ्यक्रम –

इकाई – 01 संचार कौशल

i. परिचय, अर्थ एवं महत्व
ii. संचार की प्रक्रिया
iii. संचार के प्रकार
iv. संचार की बाधाएं

इकाई – 02 कौशल का स्वरूप

i. लेखन कौशल
ii. जीवन कौशल
iii. कार्यस्थल कौशल

इकाई – 03 संचार कौशल के मूलभूत गुण

i. सुनना–सुनने का महत्व
ii. सार्वजनिक भाषण और अनुनय की कला
iii. प्रभावी लेखन
iv. पढ़ने के प्रकार

इकाई – 04 भावनात्मक बुद्धिमत्ता कौशल

i. भावनात्मक बुद्धिमत्ता को समझना, आत्म–जागरूकता
ii. आवेग नियंत्रण, तनाव प्रबंधन
iii. अनुकूलनशीलता, सहानुभूति और प्रभावी संचार

इकाई – 05 साक्षात्कार कौशल

i. साक्षात्कार की तैयारी एवं साक्षात्कार के दौरान प्रभावी मौखिक और गैर–मौखिक संचार।
ii. चुनौतीपूर्ण प्रश्नों की संभावना, व्यावहारिक प्रश्न पूछना और किसी भूमिका के लिए उपयुक्तता प्रदर्शित करना।

संदर्भ ग्रंथ –

1. हिंदी भाषा शिक्षण – भोलानाथ तिवारी
2. प्रयोजनमूलक भाषा और कार्यालयी हिंदी – कृष्णकुमार गोस्वामी
3. प्रयोजनमूलक हिंदी – नरेश मिश्र
4. भाषा शिक्षण तथा भाषा विज्ञान – ब्रजेश्वर वर्मा
5. व्यावहारिक हिंदी व्याकरण और वार्तालाप – चतुर्भुज सहाय
6. हिंदी शिक्षण और भाषा विश्लेषण – विजय राघव

BC – 604 (c): COMMUNICATION SKILLS – SANSKRIT

Total Credits = 02

संस्कृत (सम्भाषण दक्षता) (Communication Skill Course 02 Credit)

(क) सम्भाषण का परिचय

- सम्भाषण का सिद्धान्त, प्रकार एवं माध्यम

(ख) संस्कृत में मौखिक सम्भाषण

1. सम्भाषण का अर्थ
2. सम्भाषण का प्रकार
   - I. स्वगत कथन
   - II. परस्पर कथन
   - III. सामूहिक चर्चा
   - IV. प्रश्नोत्तर
   - V. उद्घोषणा

(ग) संस्कृत में लिखित सम्भाषण

I. पत्र–लेखन :–

- I. पारिवारिक पत्र–लेखन (पिता के लिए)
- II. व्यवसायिक पत्र–लेखन (पुस्तक विक्रेता के लिए)
- III. आमन्त्रण पत्र–लेखन

(घ) शब्दरूप धातुरूप एवं संख्या

- I. शब्दरूप : राम, हरि, गुरु, पितृ, रमा, नदी, मातृ, फल, तत्, अस्मद्, युष्मद्
- II. धातुरूप : अस्, भू ,गम् ,पठ , दृश्
- III. 1 से 100 तक संस्कृत संख्या

(ङ) संस्कृत में व्यावहारिक शब्द

I. वस्तु नाम

II. सम्बन्ध नाम

III. अंग नाम

IV. पशु–पक्षी नाम

पाठ्यपुस्तकें एवं सन्दर्भ ग्रन्थ :–

1. द्विवेदी, कपिलदेव, प्रौढ़रचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय प्रकाशन, 2011
2. द्विवेदी, कपिलदेव, रचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय, प्रकाशन 2013
3. नौटियाल, चक्रधर हंस, बृहदनुवाद्चंद्रिका, दिल्ली, मोती लाल बनारसीदास, 2013
4. पत्राचार द्वारा संस्कृतम् (प्रवेश) हरिद्वार संस्कृत भारती, 2014
5. संस्कृत–व्यवहार–साहस्री, नई दिल्ली, संस्कृत भारती मातामन्दिर गली झण्डेवाला, 1998
6. वरदराज, लघुसिद्धान्तकौमुदी, प्राज्ञतोषणी व्याख्याकार और सम्पादक श्रीधरानन्द शास्त्री घिल्डियाल, दिल्ली मोती लाल बनारसीदास, 1977
7. व्यावहारिक सस्कृत प्रशिक्षक,डॉ0 विजय कुमार कर्ण उत्तर प्रदेश संस्कृत संस्थान, लखनऊ।

BC – 605 (a) HINDI LANGUAGE

Total Credits = 02
पूर्णांक — 100 (70+30)
क्रेडिट — 02

इकाई — 1

1. भाषा की परिभाषा : अर्थ, विभिन्न क्षेत्र
2. खड़ी बोली के साहित्यिक रूपों का विकास

इकाई — 2

पद्य पाठ्यांश

1. अमीर खुसरो — मुकरियाँ (संपादक — सय्यद गुलाम सम्नानी)
   (क) रात समय वह मेरे आवे
   (ख) नंगे पांव फिरन नहिं देत
   (ग) वह आवे तब सादी होय
   (घ) अर्ध निशा आया वह मौन
2. जयशंकर प्रसाद — आंसू (प्रारंभ के 05 छंद)
3. हरिवंशराय बच्चन — मधुशाला (प्रारंभ के 05 छंद)
4. रामधारी सिंह दिनकर — मेरे नगपति मेरे विशाल
5. सूर्यकांत त्रिपाठी 'निराला' — बाँधों न नाव इस ठाँव बन्धु
6. नागार्जुन — बहुत दिनों तक चूल्हा रोया

इकाई — 3

गद्य पाठ्यांश (कहानी, निबंध)

1. प्रेमचंद — मंत्र (कहानी)
2. गंगा प्रसाद विमल — सिद्धार्थ का लौटना (कहानी)
3. आचार्य रामचंद्र शुक्ल — श्रद्धा और भक्ति (निबंध)
4. महावीर प्रसाद द्विवेदी — कवियों में उर्मिला विषयक उदासीनता (निबंध)
5. हरिशंकर परसाई — सदाचार का ताबीज (निबंध)
6. प्रताप नारायण मिश्र — मनोयोग (निबंध)

नोट :— उक्त पाठ्यक्रम से संदर्भित पाठ्याशों का भाषिक सौंदर्य महत्व और विशेषताओं से संदर्भित आलोचनात्मक, लघु उत्तरीय एवं अति लघु उत्तरीय प्रश्न पूछे जाएंगे।

संदर्भ ग्रंथ :—

1. हिंदी का गद्य साहित्य — रामचंद्र तिवारी
2. छायावाद — नामवर सिंह
3. दूसरी परंपरा की खोज — नामवर सिंह
4. साहित्य का मर्म — हजारी प्रसाद द्विवेदी
5. आधुनिक हिंदी कवियों के काव्य सिद्धांत — डॉ0 सुरेश चंद्र गुप्त
6. काव्य के रूप — बाबू गुलाब राय
7. आधुनिक हिंदी साहित्य की भूमिका — डॉ0 लक्ष्मीसागर वार्ष्णेय
8. आधुनिक हिंदी गद्य साहित्य — डॉ0 हरदयाल
9. नवजागरण और छायावाद — डॉ0 महेंद्रनाथ राय
10. छायावाद की दार्शनिक पृष्ठभूमि — डॉ0 सुषमा पाल

OR

BC – 605 (b) GARHWALI LANGUAGE

Total Credits = 02

पूर्णांक – 100 (70+30)
क्रेडिट – 02

पाठ्यविसै :–

इकाई – 1

- गढ़वलि भासा कु उद्भव अर विकास
- गढ़वलि मा लिख्यूं सिस्ट साहित्य
- प्रमुख गढ़वलि रचनाकार

इकाई – 2

पाठ्यांश (कविता)

4. तारादत्त गैरोला – सदेई गीत (पैलि पैल्या पांच छंद)
5. तोताकृष्ण गैरोला – प्रेमी पथिक (पैलि पैल्या पांच छंद)
6. जीवानंद श्रीयाल – डालि माटी (पैलि पैल्या पांच छंद)
7. भजन सिंह – सिंहनाद (वीरवधू देवकी) (पैलि पैल्या दस छंद)
8. नरेंद्र सिंह नेगी – खुचकंडी (हर–हर गंगे, डाल्यू ना काटा)
9. कन्हैयालाल डंडरियाल – अंज्वाल (उल्यरि जिकुड़ी)

इकाई – 3

पाठ्यांश (गद्य)

1. कहानि – न्यौ निसाब (मोहन लाल नेगी)
2. नाटक – मलेथा की कूल (जीत सिंह नेगी)
3. निबंध – क्या गोरि क्या सौंलि (गोविंद चातक)

नोट :– पाठ्यक्रम बटि व्याख्या भाग, आलोचनात्मक प्रस्न, वस्तुनिस्ठ प्रस्न पुछे जाला।

संदर्भ ग्रंथ :–

1. जनपदीय भाषा साहित्य, संपादक–डॉ0 शेर सिंह बिष्ट तथा डॉ0 सुरेंद्र जोशी (उक्त अधिकांस कविता ये संग्रह मां छन्)
2. गढ़वाली भाषा और उसका साहित्य, डॉ0 हरिदत्त भट्ट 'शैलेष'
3. मध्य पहाड़ी का भाषा शास्त्रीय अध्ययन, डॉ0 गोविंद चातक

4. हिंदी गढ़वाली अध्येता कोश : संपादक त्रय – प्रो० दिनेश चंद्र चमोला, प्रो० मृदुला जुगरान, प्रो० आशा जुगरान, केंद्रीय हिंदी संस्थान, आगरा।
5. खुचकंडी, नरेंद्र सिंह नेगी
6. अंज्वाल, कन्हैयालाल डंडरियाल
7. गढ़वाली भाषा और उसका लोक साहित्य – डॉ० जनार्दन प्रसाद काला
8. गढ़वाली लोकगीत, एक सांस्कृतिक अध्ययन – डॉ० गोविंद चातक
9. गढ़वाली भाषा के अनालोचित पक्ष – डॉ० अचलानंद
10. गढ़वाली गद्य की परंपरा – डॉ० अनिल डबराल
11. मलेथा की गूल, जीत सिंह नेगी
12. सिंहनाद, भजन सिंह
13. गढ़वाली लोकोक्तियों का समाज शास्त्र – डॉ० मनोज खाली
14. क्या गोरि क्या सौंलि – निबंध संग्रह – गोविंद चातक
15. गढवालि भाषा अर साहित्य की विकास यात्रा (चौदहवीं शताब्दी बरि अबारि), संदीप रावत, बिनसर पब्लिकेशन देहरादून।
16. धाद् (गढ़वाली भाषा साहित्य की पत्रिका), संपादक गणी खुगशाल।
17. गढ़वाल : इतिहास, संस्कृति, भाषा एवं साहित्य – डॉ० सुरेश ममगांई, साहित्य सहकार प्रकाशन, दिल्ली।

B.Com. VIIth Semester (Honours With Research)

BC – 701: HUMAN RESOURCE MANAGEMENT

Course Objective: The course aims to introduce learners to essential techniques and principles for effective human resource management. It intends to equip learners with strategies to enhance organizational performance through HR management. It furthers aims to foster understanding of how to create and maintain a positive workplace environment.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Examine HR manager competencies in managing workplace diversity, empowerment, and work-life balance.
2. Evaluate recruitment, selection, and retention strategies in effective workforce planning.
3. Assess the impact of diverse training methods on employee skills and organizational performance.
4. Analyze performance appraisal systems and compensation policies on employee motivation.
5. Explore employee engagement, HRIS, and stress management for improved work environments.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Procurement of Human Resource	20	9	3	0
Unit 3: Training and Development	20	9	3	0
Unit 4: Performance Appraisal and Compensation Management	25	12	4	0
Unit 5: Employee Maintenance, Engagement and Emerging Horizons	20	9	3	0

Unit 1: Introduction:

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource:

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Training and Development:

Concept and significance of training and development; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs;

Training process outsourcing; Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

Unit 4: Performance Appraisal and Compensation Management:

Performance appraisal - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance, Engagement and Emerging Horizons:

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities; Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

Suggested Readings:

- Prasad, L.M. *Human Resource Management*, Sultan Chand & Sons, New Delhi.
- Rao, V. S. P. *Human Resource Management*. Taxmann's Publications, New Delhi.
- Aswathappa, K. & Dash, S. *Human Resource Management-Text and cases*, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. *Human Resource Management*. Sun India Publications, New Delhi.
- Gupta, C. B. *Human Resource Management*. Sultan Chand & Sons, New Delhi.
- Decenzo, D.A., & Robbins, S. P. *Fundamental of Human Resource Management*. Wiley, New Jersey.
- Dessler G. & Varrkey B. *Human Resource Management*, Pearson Paperback.
- French, W. L. *Human Resource Management*. Houghton Mifflin, Boston.

Note: Learners are advised to use the latest edition of readings.

BC – 702: MARKETING MANAGEMENT

Course Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Analyze the influence of marketing environment components on strategy development.
2. Identify key factors affecting consumer decisions and market segmentation.
3. Assess the role of product life cycle in branding and packaging strategies.
4. Examine the impact of pricing and promotion on marketing effectiveness.
5. Evaluate channel management and legal compliance in marketing operations.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Consumer Behaviour and Market Segmentation	20	9	3	0
Unit 3: Product Decisions	20	9	3	0
Unit 4: Price and Promotion Decisions	25	12	4	0
Unit 5: Distribution Channels and Legal Aspects of Marketing	20	9	3	0

Unit 1: Introduction:

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour and Market Segmentation:

a) Consumer Behaviour: Consumer vs. organizational/industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.

b) Market Segmentation: Nature and importance of segmentation; Pre-requisites for effective segmentation; Bases of segmenting consumer markets; Market selection strategies; Positioning.

Unit 3: Product Decisions:

Concept of product; Classification of products; Product line andproduct mix; Branding, packaging and labeling; Customer services; Development of new product; Product life cycle; Adoption process of new product.

Unit 4: Price and Promotion Decisions:

a) Price Decisions: Pricing as a marketing variable-its role and importance; Price vs. non- price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.

b) Promotion Decisions: Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal selling; Public Relations and Sales promotion.

Unit 5: Distribution Channels and Legal Aspects of Marketing:

a) Distribution Channels: Why are marketing intermediaries used? Marketing channel functions; Selecting channels distribution; Determining the intensity of distribution; Channel management decisions- selection, motivation and evaluation of individual middlemen; Manufacturer-distribution relationship; Retailing and wholesaling; Logistics of distribution.

b) Legal Aspects of Marketing: Consumerism; Consumer protection measure in India; Recent Developments in consumer protection in India.

Suggested Readings:

- Kotler, P., Armstrong, G., Balasubramanian, S., & Prafulla A. *Principles of Marketing*. Pearson Education.
- Kotler, P., Keller, K. L., Chernev, A., Sheth, J. N., & Shainesh, G. *Marketing Management.* Pearson Publications.
- Panda, T. K. Marketing Communication. Taxmann's Publications.
- Ramaswami, V. S. & Namakumari, S. *Marketing Management.* Sage Publications.
- Gupta, P. et al. *Marketing Management: Indian Cases*. Pearson Publications.
- Saxena, R. *Marketing Management*. Tata MCGraw Hill, New Delhi.
- Chhabra, T. N., & Chhabra, A. *An Introduction to Marketing Management.* Sun India.
- Agrawal, K. K., Sanyal, S., Goyal, L., & Kakkad, P. *Fundamentals of Marketing Management.*
- Stanton, W. J. *Fundamentals of Marketing.* Mc Graw Hill, New York.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit A. *Marketing* (Special Indian Edition). Tata McGraw Hill Education.
- Perreault, W. D., Cannon, J. P., & McCarthy, E. J. *Basic Marketing*. McGraw Hill Education.
- Grewal, D., & Levy, M. *Marketing*, McGraw Hill Education.
- Kapoor, N. *Principles of Marketing*, PHI Learning.
- Maheshwari, R. *Principles of Marketing*, International Book House.
- Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 703 (a): LEADERSHIP AND TEAM DEVELOPMENT

Course objective: The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

Course Outcomes: After completion of the course, learners will be able to:

1. evaluate the traits of successful leader;
2. use the leadership self-assessment tool to assess their leadership styles;
3. differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;
4. analyse the strategies of building an effective team with a real-life example;
5. design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	2	0
Unit 2: Leadership Styles	20	9	3	0
Unit 3: Leading and Empowering	20	9	3	0
Unit 4: Team Building	20	12	4	0
Unit 5: Leading Transformation through High Performance Teams	20	9	3	0

Unit 1: Introduction
Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

Unit 2: Leadership Styles
Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit 3: Leading and Empowering
Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

Unit 4: Team Building
Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

Unit 5: Leading Transformation through High Performance Teams
Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change;

Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Suggested Readings:

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- Illink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Note: Learners are advised to use latest edition of readings.

BC – 703 (b): CONSUMER BEHAVIOUR

Course Objective: The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Investigate the role of market segmentation and criteria for targeting effective market segments
2. Examine how consumer motivation and personality impact buying behavior.
3. Explore the influence of social, cultural, and media factors on consumer behavior.
4. Analyze the stages of the consumer decision process and the role of behavior models.
5. Assess factors affecting consumer satisfaction, loyalty, and complaints.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Consumer as an Individual	20	9	3	0
Unit 3: Consumer in Social and cultural settings	20	9	3	0
Unit 4: Consumer Decision Process	25	12	4	0
Unit 5: Consumer Satisfaction	20	9	3	0

Unit 1: Introduction:

Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

Unit 2: Consumer as an Individual:

Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes

Unit 3: Consumer in Social and Cultural Settings:

Reference groups and family influences; Social class, cultural; sub cultural and cross-cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media andglobalization.

Unit 4: Consumer Decision Process:

Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

Unit 5: Consumer Satisfaction:

Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour.

Suggested Readings:

- Schiffman, L. G., Wisenblit, J., & Kanuk, S. R. *Consumer Behaviour,* Pearson Education.
- Blackwell, R. D., Minriad, P. W., Engle, J. F., & Rahman, Z. *Consumer Behaviour,* Cengage.
- Zaltman, G., & Wallendorf, M. *Consumer Behaviour,* John Wiley & Sons.
- Mellot, D. W. *Consumer Behaviour,* Pennwell Corp.
- Loudon, D. L., &Della Bitta, A. J. *Consumer Behaviour,* McGraw Hill Education.
- Benneton, P. D. *Consumer Behaviour,* Prentice Hall.

Note: Learners are advised to use the latest edition of readings.

BC – 703 (c): INTERNATIONAL BUSINESS

Course Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyze the theories of international trade and their practical implications in the global marketplace.
2. Evaluate the impact of legal, political, technological, and accounting environments on international business operations.
3. Interpret balance of payments components and assess trade control instruments used in international commerce.
4. Examine the forms of regional economic integration and assess the roles of key international economic organizations like WTO, IMF, and World Bank.
5. Demonstrate an understanding of international finance concepts, types of FDI, and contemporary challenges such as outsourcing and sustainable development.

Course contents **Total credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: International Business Environment	20	9	3	0
Unit 3: International Trade and Balance of Payments	25	12	4	0
Unit 4: Regional Economic Integration and International Economic Organisations	20	9	3	0
Unit 5: International Finance and Contemporary Issues in International Business	20	9	3	0

Unit 1: **Introduction:**

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment:

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade and Balance of Payments:

International Trade: Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factory Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Balance of payments (BOP): statement and its components.

Unit 4: Regional Economic Integration and International Economic Organisations:

Regional Economics Integration: Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in International Business:

International Finance: Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI; Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Suggested Readings:

- Cherunilam, F. *International Business: Text and Cases*. Prentice-Hall of India Ltd.
- Joshi, R. M. *International Business.* Oxford Publications.
- Hill, C. W. L., Hult, G. T. M., & Mehtani, R. *International Business.* McGraw Hill.
- Aswathappa, K. *International Business*. McGraw Hill.
- Rao, P.S. *International Business*. Himalaya Publishing House.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. *International Business: The New Realities.* Pearson.
- Varma, S. *International Business*. Pearson.
- Bennett, R. International Business, Delhi: Pearson
- Justin, P. *International Business*. Prentice- Hall of India Ltd.

Note: Latest edition of the readings may be used.

BC – 704: RESEARCH METHODOLOGY

Course Objective: This course aims to teach students the basics of research methodology, including designing studies, collecting data, testing hypotheses, and analyzing data using tools like SPSS. Students will learn both qualitative and quantitative methods, including regression and SEM.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand and apply various research designs, including exploratory, descriptive, and experimental, in business research.
2. Collect and analyze data using appropriate measurement scales, sampling techniques, and data collection methods.
3. Prepare and clean data for analysis, ensuring reliability and validity of research instruments.
4. Perform hypothesis testing using both parametric and non-parametric methods to evaluate research findings.
5. Analyze data using statistical tools (SPSS) for univariate, bivariate, and multivariate techniques, including regression and SEM.

Course Contents: **Total Credits: 06**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	12	2	0
Unit 2: Research Design	20	15	3	0
Unit 3: Data Collection	20	15	3	0
Unit 4: Data Preparation	20	15	3	0
Unit 5: Data Analysis	25	18	4	0

Unit 1: Introduction:

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design:

Meaning and Characteristics of Research Design. Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Characteristics, Methods and Steps of Exploratory, Descriptive and Experimental Research Design.

Unit 3: Data Collection:

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination

Unit 4: Data Preparation:

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Concept of Hypothesis Testing- parametric and non-parametric. Reliability-Split-half test and retest. Cronbach alpha, Validity, Content/face, construct validity – Convergent discriminant.

Unit 5: Data Analysis:

Data Analysis – Univariate & Bi-variate: Data Feeding, Analysis of Descriptive Statistics, Correlation, Regression, Post-hoc Analysis, Tools for Hypotheses Testing: t-test, f-test, χ^2 test, ANOVA, ANCOVA; Use of SPSS for data analysis.

Data Analysis – Multivariate Analysis: Multiple correlation, Multiple regression, Factor analysis, Cluster analysis, MANOVA, SEM; Use of SPSS for data analysis.

Suggested Readings:

- Bryman, A., Bell, E. and Harley, B. Business research methods, Oxford University Press.
- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
- Hair, J.F., Page, M., & Brunsveld, N. Essentials of Business Research Methods. Routledge.
- Cooper, D.R. and Schindler, P.S. Business Research Methods. McGraw Hill International Edition, New York.
- Mark Saunders: Research Methods for Business: Pearson Education.
- Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. Business research methods. South Western: Cengage Learning.
- Bryman, A., & Bell, E. Business research methods. Cambridge; New York, NY: Oxford University Press.
- Sekaran, U.& Bougie, R. Research Methods for Business A Skill Building Approach. John Wiley.
- Newman, W.L. Social Research Methods: Qualitative and Quantitative Approaches, Pearson.
- Creswell, J. D., Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. United States: SAGE Publications.
- Ken, B. Business statistics: for contemporary decision making. John Wiley & Sons.
- Field, A. Discovering statistics using IBM SPSS statistics. Sage.

Note: Learners are advised to use the latest edition of readings.

BC -705: RESEARCH WRITING AND ETHICS

Course Objective: The objective of this course is to acquaint the scholars for awareness about the publication ethics and publication misconducts. This course focuses on basics of philosophy of science and ethics, research integrity, publication ethics. Hands-on-session are designed to identify research misconduct and predatory publications. Indexing and citation databases, open access publications, research metrics (citations, h-index, Impact Factor, etc) and plagiarism tools will be introduced in this course.

Course Outcomes: After completion of the course, learners will be able to:

1. Structure and effectively present research reports, including essential sections, references, and managerial implications.
2. Understand and apply ethical standards in business research, addressing issues like plagiarism and scientific misconduct.
3. Identify ethical practices in publishing, including conflicts of interest, publication misconduct, and the use of plagiarism detection tools.
4. Analyze open access publishing principles and use tools to identify predatory journals and check copyright policies.
5. Use citation databases and research metrics like h-index and impact factor to evaluate journal and article quality.

Course Contents: **Total Credits: 02**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Research Report Writing	20	6	0	0
Unit 2: Research ethics	20	6	0	0
Unit 3: Publication Ethics	20	6	0	0
Unit 4: Open Access Publishing	20	6	0	0
Unit 5: Databases and Research Metrics	20	6	0	0

Unit 1: Research Report Writing:

Concept and types of research reports; Essentials of a good research report; Structure of the research report: Preliminary section, Main report, Managerial implications; References and bibliography and annexure; Effectiveness of research report; Publication and presentation of business research.

Unit 2: Research ethics:

Meaning and relevance of ethics in business research; Researchers' ethical code; Philosophy: definition, nature and scope, moral philosophy, nature of moral judgements and reactions; Ethics with respect to science and research - Intellectual honesty and research integrity - Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP) - Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.

Unit 3: Publication Ethics:

Publication ethics: definition, introduction and importance - Best practices / standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behaviour, types - Violation of publication ethics,

authorship and contributorship - Identification of publication misconduct, complaints and appeals - Predatory publisher and journals; Software tools: Use of plagiarism software like Turnitin, Drillbit, Urkund and other open source software tools.

Unit 4: Open Access Publishing:

Open access publications and initiatives - SHERPA/ RoMEO online resource to check publisher copyright & self-archiving policies - Software tool to identify predatory publications developed by SPPU - Journal finger / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester, etc.

Unit 5: Databases and Research Metrics:

Databases: Indexing databases, Citation databases: Web of Science, Scopus, etc.
Research Metrics: Impact Factor of journal as per Journal Citations Report, SNIP, SJR, IPP, Cite Score - Metrics: h-index, g index, i10 Index and altmetrics.

Suggested Readings:

- Nicholas H. Steneck. Introduction to the Responsible Conduct of Research. Office of Research Integrity.
- The Student's Guide to Research Ethics by Paul Oliver Open University Press.
- Responsible Conduct of Research by Adil E. Shamoo; David B. Resnik Oxford University Press.
- Ethics in Science Education, Research and Governance Edited by Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi. Indian National Science Academy.
- Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern.
- Bijorn Gustavii: How to write and illustrate scientific papers? Cambridge University Press.
- Bordens K.S. and Abbott, B. B.: Research Design and Methods, Mc Graw Hill.
- Graziano, A., M., and Raulin, M. L.: Research Methods – A Process of Inquiry, Pearson.

Note: Learners are advised to use the latest edition of readings.

B.Com. VIIIth Semester (Honours With Research)

BC – 801: ADVANCED FINANCIAL MANAGEMENT

Course objective: To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Outcomes: On the completion of the course, students will be able to:

1. Analyze financial decisions using time value of money concepts and risk-return frameworks to support effective decision-making.
2. Apply various techniques, such as NPV, IRR, and Payback methods, to evaluate long-term investment opportunities.
3. Assess the components of the cost of capital and understand the theories and determinants influencing capital structure decisions.
4. Evaluate dividend theories and their impact on corporate valuation while understanding factors affecting dividend policies.
5. Manage working capital effectively and analyze mergers, acquisitions, and corporate restructuring strategies through practical case studies.

Course contents **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Capital Budgeting Decision	20	9	3	0
Unit 3: Capital Structure	25	12	4	0
Unit 4: Dividend Decision	20	9	3	0
Unit 5: Working Capital Management and Corporate Restructuring	20	9	3	0

Unit 1: Introduction

Nature, Objectives and Scope, Modern concept of finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time value of money.

Unit 2: Capital Budgeting Decision:

Capital Budgeting Decisions: Nature and Kinds of Capital Budgeting Decisions; techniques of evaluating capital budgeting decisions, capital budgeting decisions under constraints and with multiple objectives using Mathematical Programming Models; Capital budgeting decisions under inflation; Capital budgeting

decisions under uncertainty and their evaluation using Statistical Decision Theory. Analysis of Real life capital budgeting decisions-some case studies.

Unit 3: Capital Structure:

Capital Structure: Concept; financial leverage and its impact on the valuation of firm; theories of capital structure, optimal capital structure; determinants of capital structure.

Unit 4: Dividend Policies:

Dividend and its form; cash dividend, right and bonus shares, and buy-back of shares; theories of dividend policy and their impact on the value of a firm; types of dividend policy-constant pay-out ratio and constant dividend amount policies; determinants of dividend policy and some case studies.

Unit 5: Working Capital Management and Corporate Restructuring:

(a) Working Capital Management: Basics of working capital planning and management; estimation of working capital requirement; working capital policy and its management of cash, accounts receivables and inventories; Mathematical and Simulation Models for Working Capital Decisions; financing working capital.

(b) Corporate Restructuring: Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies**.** The Empirical Evidences on Theories and the Case Studies Relevant for above Topics are Required be Discussed**.**

Suggested Readings:

- Kishore, R. M., & Arora, P. S. *Financial Management.* Taxmann's Publications, New Delhi.
- Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education.
- Pandey, I.M. *Financial Management*. Pearson.
- Sharma, S. K., & Sareen, R. *Fundamentals of Financial Management.* Sultan Chand.
- Khan, M.Y., & Jain, P. K. *Basic Financial Management*, McGraw Hill Education.
- Koontz, H., Weihrich, H., & Cannice, M. V. Essentials of Management. McGraw Hill.
- Tulsian, P.C., Tulsian, B., & Tulsian, T. *Financial Management.* S. Chand, New Delhi.
- Van Horne, J. C., & Dhamija, S. *Financial Management and Policy*, Pearson Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management,* Cengage Learning.
- Banerjee, B. *Fundamentals of Financial Management.* PHI Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 802 (a): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Objective: To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes: After successful completion of this course the student should be able to:

1. Understand the environment of investment and risk return framework.
2. Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
3. Analyse equity shares using different approaches and models.
4. Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
5. Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

Course Contents: **Total Credit: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Portfolio Selection	20	9	3	0
Unit 3: Modern Portfolio Theory	25	12	4	0
Unit 4: Equity Valuation	20	9	3	0
Unit 5: Financial Derivatives	20	9	3	0

Unit 1: Introduction:

Meaning of portfolio management, phases of portfolio management; evolution of portfolio management; role of portfolio manager, meaning of portfolio analysis; risk and return of portfolio- Diversification; Portfolios with more than two securities.

Unit 2: Portfolio Selection

Selection of optimal portfolio; need for revision- meaning of portfolio revision, portfolio revision strategies; need for evaluation, evaluation perspective- meaning of portfolio evaluation; measuring portfolio return- risk adjusted returns, differential return- Sharpe's, Treynor's and Jensen's measure for portfolios performance.

Unit 3: Modern Portfolio Theory:

The benefits of diversification, diversification and portfolio risk, portfolio return and risk, measurement of co movements in security returns, calculation of portfolio risk, efficient frontier, optimal portfolio; Capital Asset Pricing Model (CAPM)- assumptions- inputs required for applying CAPM, the capital market line, security market line, pricing of securities with CAPM.

Unit 4: Equity Valuation:

Balance sheet techniques- book value, liquidation value, replacement cost, discounted cash flow techniques, dividend discount model, free cash flow model, relative valuation techniques- price- earning ratio, price book value ratio, price- sales ratio.

Unit 5: Financial Derivatives:

Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.

Suggested Readings:

- Tripathi, V. *Security Analysis and Portfolio Management*. Taxmann's Publications, New Delhi.
- Fischer, D. E., Jordon, R. J., & Pradhan, A.K. *Security Analysis and Portfolio Management*. Pearson.
- Sasidharan, K., & Mathews, A. K. *Security Analysis and Portfolio Management*. McGraw Hill, New Delhi.
- Chandra, P. *Investment Analysis and Portfolio Management*. Tata McGraw Hill, New Delhi.
- Kevin, S. *Security Analysis and Portfolio Management*. PHI Learning Pvt. Ltd., New Delhi.
- Bhalla V.K. *Investment Management: Security Analysis and Portfolio Management*. Sultan Chand, New Delhi

Note: Latest edition of the readings may be used.

BC – 802 (b): FINANCIAL MARKETS AND INSTITUTIONS

Course Objective: The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the meaning, components and functions of a financial system.
2. Interpret different financial systems and describe how they operate.
3. Analyse theoretical concepts underlying money and capital markets.
4. Describe the evolution of the Indian financial system.
5. Assess information related to financial markets and institutions in a global context with special emphasis on financial stability.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Financial Markets: Money and Capital Market	20	9	3	0
Unit 3: Financial Institutions	20	9	3	0
Unit 4: Financial Instruments	25	12	4	0
Unit 5: Foreign Capital	20	9	3	0

Unit 1: Introduction:

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets:

a) Money Market: Organization, Instruments, Functioning and its Regulations and Recent Developments. Role of Reserve Bank of India in Indian money market

b) Capital Market: Structure of Capital Market in India-Primary and Secondary Markets, BSE, NSE and OTCEI. SEBI and its role as Regulator.

Unit 3: Financial Institutions:

(a) Commercial banking - introduction, classification, role, asset liability management, non-performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation,

(b) Non-banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds; Functions and working of IDBI, IFCI, ICICI, NABARD, SIDBI and SFCs; Mutual Funds,

Measuring Performance of Mutual Funds, Functioning and Regulatory Aspects, Working and Regulatory Framework of UTI, LIC and GIC.

Unit 4: Financial Instruments:

Equity Shares, New Issue Market and Secondary Market- The Allocative and Operational Efficiency, Preference Shares, Private Placement-Channels, Debentures and Other Fixed Income Securities, Engineered Financial and Monetary Instruments.

Unit 5: Foreign Capital:

Foreign Capital as a Source of Finance, Place of Foreign Capital in the Overall Framework of Indian Financial System, The Regulatory Framework and NRI Investments.

Suggested Readings:

- Bhole L.M.: Financial Institutions and Markets, McGraw Hill Co. New Delhi.
- Khan M.Y: Financial Services, McGraw Hill, New Delhi.
- Khan, M.Y. Indian Financial System, McGraw Hill Publishing Company, New Delhi.
- Kohn Meir Financial Institutions and Markets, Oxford University Press.
- Madura Jeff: Financial Markets and Institutions, South Western Cengage Learning.
- Mishkin, Fredrick S. and Stanley G. Eakins: Financial Markets Institutions, Pearson Education Ltd.
- Reserve Bank of India: Report on Currency & Finance.

Note: Learners are advised to use the latest edition of readings.

BC – 802 (c): BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Objective: The objective of this paper is to develop skills for recognizing and analyzing ethical issues in business and to equip learners with moral reasoning for ethical decision making. The course aims to acquaint the learners with the concept and compliance framework of corporate governance.

Course Outcomes: On successful completion of the course the learner will be able to:

1. Analyze and address ethical dilemmas in business through the application of normative ethical theories and Gandhian principles.
2. Identify and resolve ethical issues related to finance, marketing, production, human resource management, and information technology.
3. Understand the importance of corporate governance, its pillars, and regulatory frameworks including key provisions of the Companies Act, 2013.
4. Evaluate different models of corporate governance and assess governance practices in global and Indian contexts.
5. Interpret and apply corporate governance guidelines from key committees, such as the CII Code, Kumar Mangalam Birla Committee, and SEBI regulations.

Course contents **Total credits: 04**

Units	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Business Ethics	20	9	3	0
Unit 2: Ethical Issues in Business	20	9	3	0
Unit 3: Corporate Governance	20	9	3	0
Unit 4: Corporate Governance Models and Committees	20	9	3	0
Unit 5: Recent Issues and Challenges of Governance	20	9	3	0

Unit 1: Business Ethics:

Introduction, meaning of ethics, moral and ethics, types of business ethical issues, why ethical problems occur in business, ethical dilemmas in business; Normative theories – Egoism, Utilitarianism, Ethics of duty, Ethics of rights and justice, Virtue ethics and ethics of care; Gandhian Ethics and its relationship with normative theories.

Unit 2: Ethical Issues in Business:

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business (Finance, Accounting, Marketing, HRM, and IT).

Unit 3: Corporate Governance:

Concept, need to improve corporate governance standards, pillars of good governance; Role played by the Government as a regulator to improve corporate governance with reference to provisions introduced in the Companies Act. 2013; Corporate Social Responsibility (CSR); Board of Directors and their role in

governance; Duties and responsibilities of auditors; Rights and privileges of shareholders, investor's problem and protection

Unit 4: Corporate Governance Models and Committees:

Models of corporate governance; Committees on Corporate Governance: UK scenario (Cadbury Committee), US scenario (Sarbanes Oxley Act), OECD principles

An overview of recommendations of corporate governance committees in India - CII Code of Best Practices, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee, Kotak Committee, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with reference to composition and role of Board of Directors, and Role of independent directors.

Unit 5: Recent Issues and Challenges of Governance

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Suggested Readings:

- Fernando, A.C. *Business Ethics and Corporate Governance*. Pearson Education India.
- Velasquez, M. G. *Business Ethics- Concepts and Case*. Prentice Hall India.
- Fernando, A. C., & Muralidheeran, K. P. *Business Ethics: An Indian Perspective.* Pearson Education India.
- Crane, A. & Matten, D. *Business Ethics*, Oxford.
- Ghosh, B. N. *Business Ethics and Corporate Governance.* McGraw Hill.
- DeGeorge, R. T. *Business Ethics.* Pearson.
- Sharma, J. P. *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals).* India: Ane Books.
- Stanwick, P., & Stanwick, *Understanding Business Ethics*. Sage Publications.
- Arnold, D. G., Beauchamp, T. L., & Bowie, N. E. *Ethical Theory and Business.* Pearson Education
- Fernando, A.C., Satheesh E.K., & Muraleedharan, K. P. *Corporate Governance: Principles, Policies, and Practices.* Pearson Education.
- Muraleedharan, K. P., & Satheesh E.K. *Fernando's Business Ethics and Corporate Governance*. Pearson Education.

Note: Latest edition of the readings may be used.

BC – 803: Dissertation (Project Report and Viva-Voce)

Total Credits = 12

Course Objective: The Dissertation aims to equip students with the ability to critically analyze real-world business problems through the preparation of a comprehensive project report. Business research is conducted for improvement in the existing scenario or for searching the solutions for the problems and challenges. The course fosters analytical thinking, decision-making skills, and hands-on experience in addressing business issues, preparing students for professional roles in diverse business environments.

Course outcomes: Upon successful completion of the course, students will be able to:

1. Critically analyze and interpret real-world business challenges using appropriate research methodologies.
2. Demonstrate the ability to design and conduct business research aimed at improving existing practices or finding solutions to organizational problems.
3. Acquire the skills to evaluate data-driven insights and apply them to decision-making processes in dynamic business environments.
4. Gain hands-on experience in preparing comprehensive project reports that address business issues with practical and actionable solutions.
5. Equip to contribute effectively to diverse professional roles by applying research-driven insights and analytical thinking in solving business challenges.

Course Contents:

1. **Preparation of the Synopsis:** The synopsis acts as a methodical guide, establishing a framework for the subsequent development of a meticulously structured dissertation. It shall be prepared in the prescribed format. Each student needs to make a presentation and proposed topic of research must be approved by the departmental research committee to be constituted for the purpose by the department.
2. **Report Writing:** The data collection phase necessitates a meticulous explication of methods, ensuring their alignment with research questions. Explicitly delineate the ethical consideration and procedural measures undertaken to ensure the reliability and validity of the data. Data analysis seeks elaboration on the techniques employed, statistical or otherwise, and systematic presentation of finding, referencing back to research questions or hypotheses. The report writing will encompass introduction, literature review, research methodology, findings, discussions, conclusion and references.
3. **Report presentation:** The student needs to make a presentation to the internal examiner regarding the research work undertaken. After the presentation any changes suggested must be incorporated before presentation and submission of final report.
4. **Evaluation of Report and Viva-Voce:** Evaluation of Project Report along with Viva voce will be performed by external experts appointed by university for 70 % marks in the presence of Internal Examiner. The Internal Assessment for 30 % marks will be conducted by the department.

Instructions for Preparing Dissertation:

Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. It is the duty of the department to provide a research supervisor to every student. Lectures and tutorial sessions will be taken by supervisor to assist the students. The candidate shall undergo Project/Dissertation work during the final semester. The dissertation work should involve 360 hours' duration during the 8th semester and it will be mandatory for the students enrolled in UG degree programmes (Honours with Research).

The student would choose a topic of business research in consultation with the research supervisor. The student would conduct investigative research incorporating the study of the issues, challenges and opportunities on different aspects of business and carry out a detailed research project and compile a comprehensive report on the topic. It will involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. The essential aspect shall be to analyse the existing knowledge and data to present new findings or propose a new model. The candidate, after completing the dissertation /project work, shall be allowed to submit it to the department at the end of the final semester.

The Project Report would commence at the beginning of the VIII semester and required to be completed by the end of the eighth semester. It is recommended that for better results, department should start working on the project in the seventh semester. It will be evaluated by the External Examiner appointed by the University who will also take Viva-Voce of the students. Student has to defend his/ her research in the Viva-Voce. The research outcomes of their project work may be published in peer-reviewed journals.

Every report must be hard bounded with Black or Maroon Leatherette cover duly embossed in Golden or silver carrying following details on the cover page: Project Title, Student's name & roll no., supervisor name, campus/college, class, batch and year. The report should also carry a certificate of the supervisor carrying the information that "the project was made under his/ her guidance".

Chapterisation of the Research Report

The student will follow the following chapterisation plan while preparing the dissertation/ project report. The list of chapters is indicative in nature and can be modified by the faculty guide if required.

Chapter 1: Introduction

Chapter 2: Review of literature

Chapter 3: Objectives, Hypothesis and Research Methodology

Chapter 4: Data Analysis (including hypotheses testing)

Chapter 5: Findings, conclusion and suggestions

Chapter 6: References / Bibliography

Appendix: Questionnaire etc.

Note: It is mandatory to follow the UGC guidelines relating to plagiarism as per the "University Grants Commission (Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions) Regulations, 2018". The link is as under, where UGC rules relating to plagiarism are available: https://www.ugc.gov.in/pdfnews/7771545_academic-integrity-Regulation2018.pdf

B.Com. VIIth Semester (With Honours)

BC – 701: ADVANCED FINANCIAL MANAGEMENT

Course objective: To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Outcomes: On the completion of the course, students will be able to:

1. Analyze financial decisions using time value of money concepts and risk-return frameworks to support effective decision-making.
2. Apply various techniques, such as NPV, IRR, and Payback methods, to evaluate long-term investment opportunities.
3. Assess the components of the cost of capital and understand the theories and determinants influencing capital structure decisions.
4. Evaluate dividend theories and their impact on corporate valuation while understanding factors affecting dividend policies.
5. Manage working capital effectively and analyze mergers, acquisitions, and corporate restructuring strategies through practical case studies.

Course contents **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Financial Management	15	6	2	0
Unit 2: Capital Budgeting Decision	20	9	3	0
Unit 3: Cost of Capital and Capital Structure	25	12	4	0
Unit 4: Dividend Decision	20	9	3	0
Unit 5: Working Capital Management and Corporate Restructuring	20	9	3	0

Unit 1: Financial Management:

Nature, Objectives and Scope, Modern concept of finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time value of money.

Unit 2: Capital Budgeting Decision:

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit 3: Cost of Capital and Capital Structure:

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

Unit 5: Working Capital Management and Corporate Restructuring:

Working Capital Management: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, methods of working capital estimation, Receivables Management.

Corporate Restructuring: Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies**.** The Empirical Evidences on Theories and the Case Studies Relevant for above Topics are Required be Discussed**.**

Suggested Readings:

- Kishore, R. M., & Arora, P. S. *Financial Management.* Taxmann's Publications, New Delhi.
- Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education.
- Pandey, I.M. *Financial Management*. Pearson.
- Sharma, S. K., & Sareen, R. *Fundamentals of Financial Management.* Sultan Chand.
- Khan, M.Y., & Jain, P. K. *Basic Financial Management*, McGraw Hill Education.
- Koontz, H., Weihrich, H., & Cannice, M. V. Essentials of Management. McGraw Hill.
- Tulsian, P.C., Tulsian, B., & Tulsian, T. *Financial Management.* S. Chand, New Delhi.
- Van Horne, J. C., & Dhamija, S. *Financial Management and Policy*, Pearson Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management,* Cengage Learning.
- Banerjee, B. *Fundamentals of Financial Management.* PHI Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 702: MARKETING MANAGEMENT

Course Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Analyze the influence of marketing environment components on strategy development.
2. Identify key factors affecting consumer decisions and market segmentation.
3. Assess the role of product life cycle in branding and packaging strategies.
4. Examine the impact of pricing and promotion on marketing effectiveness.
5. Evaluate channel management and legal compliance in marketing operations.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Consumer Behaviour and Market Segmentation	20	9	3	0
Unit 3: Product Decisions	20	9	3	0
Unit 4: Price and Promotion Decisions	25	12	4	0
Unit 5: Distribution Channels and Legal Aspects of Marketing	20	9	3	0

Unit 1: Introduction:

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour and Market Segmentation:

c) Consumer Behaviour: Consumer vs. organizational/industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.

d) Market Segmentation: Nature and importance of segmentation; Pre-requisites for effective segmentation; Bases of segmenting consumer markets; Market selection strategies; Positioning.

Unit 3: Product Decisions:

Concept of product; Classification of products; Product line and product mix; Branding, packaging and labeling; Customer services; Development of new product; Product life cycle; Adoption process of new product.

Unit 4: Price and Promotion Decisions:

c) Price Decisions: Pricing as a marketing variable-its role and importance; Price vs. non- price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.

d) Promotion Decisions: Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal selling; Public Relations and Sales promotion.

Unit 5: Distribution Channels and Legal Aspects of Marketing:

c) Distribution Channels: Why are marketing intermediaries used? Marketing channel functions; Selecting channels distribution; Determining the intensity of distribution; Channel management decisions- selection, motivation and evaluation of individual middlemen; Manufacturer- distribution relationship; Retailing and wholesaling; Logistics of distribution.

d) Legal Aspects of Marketing: Consumerism; Consumer protection measure in India; Recent Developments in consumer protection in India.

Suggested Readings:

- Kotler, P., Armstrong, G., Balasubramanian, S., & Prafulla A. *Principles of Marketing*. Pearson Education.
- Kotler, P., Keller, K. L., Chernev, A., Sheth, J. N., & Shainesh, G. *Marketing Management.* Pearson Publications.
- Panda, T. K. Marketing Communication. Taxmann's Publications.
- Ramaswami, V. S. & Namakumari, S. *Marketing Management.* Sage Publications.
- Gupta, P. et al. *Marketing Management: Indian Cases*. Pearson Publications.
- Saxena, R. *Marketing Management*. Tata MCGraw Hill, New Delhi.
- Chhabra, T. N., & Chhabra, A. *An Introduction to Marketing Management.* Sun India.
- Agrawal, K. K., Sanyal, S., Goyal, L., & Kakkad, P. *Fundamentals of Marketing Management.*
- Stanton, W. J. *Fundamentals of Marketing.* Mc Graw Hill, New York.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit A. *Marketing* (Special Indian Edition). Tata McGraw Hill Education.
- Perreault, W. D., Cannon, J. P., & McCarthy, E. J. *Basic Marketing*. McGraw Hill Education.
- Grewal, D., & Levy, M. *Marketing,* McGraw Hill Education.
- Kapoor, N. *Principles of Marketing,* PHI Learning.
- Maheshwari, R. *Principles of Marketing*, International Book House.
- Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 703: HUMAN RESOURCE MANAGEMENT

Course Objective: The course aims to introduce learners to essential techniques and principles for effective human resource management. It intends to equip learners with strategies to enhance organizational performance through HR management. It furthers aims to foster understanding of how to create and maintain a positive workplace environment.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Examine HR manager competencies in managing workplace diversity, empowerment, and work-life balance.
2. Evaluate recruitment, selection, and retention strategies in effective workforce planning.
3. Assess the impact of diverse training methods on employee skills and organizational performance.
4. Analyze performance appraisal systems and compensation policies on employee motivation.
5. Explore employee engagement, HRIS, and stress management for improved work environments.

Course Contents: **Total Credits: 04**

Unit	Unit wise Weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Procurement of Human Resource	20	9	3	0
Unit 3: Training and Development	20	9	3	0
Unit 4: Performance Appraisal and Compensation Management	25	12	4	0
Unit 5: Employee Maintenance, Engagement and Emerging Horizons	20	9	3	0

Unit 1: Introduction:

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource:

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Training and Development:

Concept and significance of training and development; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training

process outsourcing; Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

Unit 4: Performance Appraisal and Compensation Management:

Performance appraisal - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance, Engagement and Emerging Horizons:

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities; Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

Suggested Readings:

- Prasad, L.M. *Human Resource Management*, Sultan Chand & Sons, New Delhi.
- Rao, V. S. P. *Human Resource Management*. Taxmann's Publications, New Delhi.
- Aswathappa, K. & Dash, S. *Human Resource Management-Text and cases*, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. *Human Resource Management*. Sun India Publications, New Delhi.
- Gupta, C. B. *Human Resource Management*. Sultan Chand & Sons, New Delhi.
- Decenzo, D.A., & Robbins, S. P. *Fundamental of Human Resource Management*. Wiley, New Jersey.
- Dessler G. & Varrkey B. *Human Resource Management*, Pearson Paperback.
- French, W. L. *Human Resource Management*. Houghton Mifflin, Boston.

Note: Learners are advised to use the latest edition of readings.

BC – 704 (a): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Objective: To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes: After successful completion of this course the student should be able to:

1. Understand the environment of investment and risk return framework.
2. Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
3. Analyse equity shares using different approaches and models.
4. Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
5. Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

Course Contents: **Total Credit: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Portfolio Selection	20	9	3	0
Unit 3: Modern Portfolio Theory	25	12	4	0
Unit 4: Equity Valuation	20	9	3	0
Unit 5: Financial Derivatives	20	9	3	0

Unit 1: Introduction:

Meaning of portfolio management, phases of portfolio management; evolution of portfolio management; role of portfolio manager, meaning of portfolio analysis; risk and return of portfolio- Diversification; Portfolios with more than two securities.

Unit 2: Portfolio Selection

Selection of optimal portfolio; need for revision- meaning of portfolio revision, portfolio revision strategies; need for evaluation, evaluation perspective- meaning of portfolio evaluation; measuring portfolio return- risk adjusted returns, differential return- Sharpe's, Treynor's and Jensen's measure for portfolios performance.

Unit 3: Modern Portfolio Theory:

The benefits of diversification, diversification and portfolio risk, portfolio return and risk, measurement of co movements in security returns, calculation of portfolio risk, efficient frontier, optimal portfolio; Capital Asset Pricing Model (CAPM)- assumptions- inputs required for applying CAPM, the capital market line, security market line, pricing of securities with CAPM.

Unit 4: Equity Valuation:

Balance sheet techniques- book value, liquidation value, replacement cost, discounted cash flow techniques, dividend discount model, free cash flow model, relative valuation techniques- price- earning ratio, price book value ratio, price- sales ratio.

Unit 5: Financial Derivatives:

Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.

Suggested Readings:

- Tripathi, V. *Security Analysis and Portfolio Management*. Taxmann's Publications, New Delhi.
- Fischer, D. E., Jordon, R. J., & Pradhan, A.K. *Security Analysis and Portfolio Management*. Pearson.
- Sasidharan, K., & Mathews, A. K. *Security Analysis and Portfolio Management*. McGraw Hill, New Delhi.
- Chandra, P. *Investment Analysis and Portfolio Management*. Tata McGraw Hill, New Delhi.
- Kevin, S. *Security Analysis and Portfolio Management*. PHI Learning Pvt. Ltd., New Delhi.
- Bhalla V.K. *Investment Management: Security Analysis and Portfolio Management*. Sultan Chand, New Delhi

Note: Latest edition of the readings may be used.

BC – 704 (b): MARKETING COMMUNICATION

Course Objective: The objective of this course is to provide students with a comprehensive understanding of the communication processes in marketing and the strategic role of advertising and sales management. It aims to equip students with the knowledge and skills to effectively design advertising messages, plan media strategies, and manage sales forces, enabling them to address challenges in modern marketing and enhance corporate image building.

Course Outcomes: On successful completion of the course, the learner will be able to:

1. Understand the elements of the communication process, its relevance in marketing, and its role in building corporate image.
2. Analyze the importance and impact of advertising in the modern marketing landscape and its contribution to the national economy.
3. Develop effective advertising messages, evaluate different media options, and plan media schedules for impactful marketing campaigns.
4. Differentiate between personal selling and advertising, understand the nature of personal selling, and apply the process of effective selling.
5. Manage the sales force through effective recruitment, training, motivation, and performance evaluation while planning and controlling sales activities.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Communication process	20	9	3	0
Unit 2: Advertisement	20	9	3	0
Unit 3: Message and copy	20	9	3	0
Unit 4: Personal Selling	20	9	3	0
Unit 5: Management of the sales force	20	9	3	0

Unit 1: Communication process:

Nature of communication process and its different elements, barriers in communication process. Communication process, communication process in marketing: Importance and applications of communication process in marketing, different elements of promotional mix and communication process relevant to them, communication process in corporate image building, Concept and Importance of Integrated marketing communication (IMC), Ethical and Legal issues in Marketing Communication.

Unit 2: Advertisement:

Importance of advertising in modern marketing, Different types of advertising, role of advertising in the national economy, setting of advertising objectives, advertising budget, factors affecting the advertising expenditure in a company, advertising department and its organization, advertising agencies, their organization and functions. Creative strategies in advertising, measuring advertising effectiveness.

Unit 3: Message and copy:

Message strategy and design, elements of advertising copy, developing effective advertising copy, creativity and visualizing in advertising, media planning**:** Comparative study of different advertising media, Media selection, media scheduling.

Unit 4: Personal Selling:

Nature and importance of personal selling, personal selling versus advertising, types of sales persons, selling as a career, process of effective selling.

Unit 5: Management of the sales force:

Recruitment and selection; Training and development; direction, motivation, compensation, performance appraisal, sales planning and control; Market analysis, sales budget, sales territory, sales quota.

Suggested Readings:

- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. *Marketing Management: An Asian Perspective.* Pearson Education.
- Dutta, K. *Integrated Marketing Communication*. Oxford Publications.
- Fill, C., & Turnbull, S. *Marketing Communication: Fame, Influencers and Agility*. Pearson Education.
- Belch, G. E., Belch, M. A., and Purani Keyoor. *Advertising and Promotion: An Integrated Marketing Communications Perspective.* McGraw-Hill Education (India) Pvt Ltd.
- Capon, N., & Singh, S. S. *Managing Marketing: An Applied Approach.* Wiley.
- Chaffey, D, Chadwick, F. A, Johnston, Kevin, and Mayer, Richard, *Internet Marketing: Strategy, Implementation and Practice*. Pearson Education.
- Chaffey, D., & Smith, P. R. *e-Marketing Excellence: Planning and optimising your digital marketing*. Routledge.
- Clow, Kenneth E. and Baack, Donald E. *Integrated Advertising, Promotion and Marketing Communications*. Pearson Education.
- Frost, R. D., & Strauss, J. *e-Marketing*. Routledge.
- Gupta, S. *Digital Marketing*. McGraw-Hill Education (India) Pvt Ltd.
- Shah, K. *Advertising and Integrated Marketing Communications*. McGraw-Hill Education (India) Pvt Ltd.

Note: Learners are advised to use the latest edition of readings.

BC – 704 (c): LEADERSHIP AND TEAM DEVELOPMENT

Course objective: The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

Course Outcomes: After completion of the course, learners will be able to:

1. evaluate the traits of successful leader;
2. use the leadership self-assessment tool to assess their leadership styles;
3. differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;
4. analyse the strategies of building an effective team with a real-life example;
5. design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	2	0
Unit 2: Leadership Styles	20	9	3	0
Unit 3: Leading and Empowering	20	9	3	0
Unit 4: Team Building	20	12	4	0
Unit 5: Leading Transformation through High Performance Teams	20	9	3	0

Unit 1: Introduction

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

Unit 2: Leadership Styles

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit 3: Leading and Empowering

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

Unit 4: Team Building

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

Unit 5: Leading Transformation through High Performance Teams

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Suggested Readings:

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- Illink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Note: Learners are advised to use latest edition of readings.

BC – 705 (a) : INDIAN ECONOMY

Course Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Course Outcomes: After the completion of the course, the learners will be able to:

1. To study the basic concepts of development
2. To evaluate the magnitude, size, and dimensions of the Indian economy
3. Evaluate the role of population as an economic resource
4. Explain the role and contribution of agriculture in the economic development of India
5. Analyze contribution of industrial and service sector in Indian economy

Course Contents: **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Issues in Economic growth and Development	20	6	2	0
Unit 2: An overview of Indian Economy	20	9	3	0
Unit 3: Agricultural Sector	20	9	3	0
Unit 4: Industrial Sector	20	12	4	0
Unit 5: Service Sector	20	9	3	0

Unit 1: Issues in Economic growth and Development

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development

Unit 2: An overview of Indian Economy

Evolution of Indian Planning: from Planning Commission to NITI Aayog. Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment and poverty.

Unit 3: Agricultural Sector

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India

Unit 4: Industrial Sector

Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.

Unit 5: Service Sector

Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.

Suggested Reading:

1. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House .
2. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
3. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
4. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? Productivity, Vol.61, No.1, April-June.
6. Joshi, S., (2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K.

Web sources:

1. https://www.indiabudget.gov.in/economicsurvey/
2. https://www.imf.org/en/News/Articles/2021/11/02/na111121-indias-economy-to-rebound-as-pandemic-prompts-reforms
3. https://www.ibef.org/
4. https://www.cmie.com/
5. https://www.ncaer.org/
6. http://www.igidr.ac.in/research-publications/publication-2/
7. https://data.worldbank.org/country/india

SWAYAM COURSE

BC – 705 (b): DIGITAL MARKETING

Instructor- Dr. Shilpa Bagdare, International Institute of Professional Studies, Devi Ahilya University Indore

Course ID- https://onlinecourses.swayam2.ac.in/cec24_mg16/preview

Credit Points : 04

Course layout:

Digital Marketing	
Week 1	Introduction to Marketing, Consumer Behavior and Introduction to Digital Marketing
Week 2	Search Engine Optimization 1, 2 and 3
Week 3	Search Engine Marketing and Display Advertising
Week 4	Social Media Marketing and Social Media Platform
Week 5	Online Reputation Management, Mobile Marketing and Website planning and Creation
Week 6	Email Marketing and Introduction to E Commerce Part
Week 7	E-COMMERCE Strategy, Content Marketing, Content Creation Process and Influencer Marketing
Week 8	Digital Marketing Strategy
Week 9	Digital Analytics & Measurement
Week 10	Digital Analytics & Measurement, Measuring Campaign Effectiveness : ROI - Return on Investment, Measuring Campaign Effectiveness : CLV - Customer Lifetime Value and Attribution Models
Week 11	Digital Marketing Plan, Case Study 1 : Email Marketing, Case study 2 : Golf Tripz, Case Study 3 : Golkonda Hotels and Case Study 4 :Bhalaje Photography
Week 12	New Technologies & Advancement in Digital Marketing and Review of Digital Marketing Course

SWAYAM COURSE

BC – 705 (c): MARKETING RESEARCH

Course Code- MMPM-006 (Marketing Research)
Instructor- Prof. Rajeev Kumar Shukla, Indira Gandhi National Open University (IGNOU), New Delhi
Course ID- https://onlinecourses.swayam2.ac.in/nou24_mg13/preview
Credit Points : 04

Course layout:

Marketing Research	
Week 1	**Unit -1:** Marketing Research: An Introduction
Week 2	**Unit -2:** Applications of Marketing Research and Ethical Issues
Week 3	**Unit -3:** Identifying and Defining Research Problems
Week 4	**Unit- 4:** Research Design Formulation
Week 5	**Unit- 5:** Data Collection: Qualitative and Quantitative
Week 6	**Unit -6:** Data Processing
Week 7	**Unit- 7:** Hypothesis Testing
Week 8	**Unit- 8:** Correlation and Simple Linear Regression
Week 9	**Unit -9:** Multiple Regression Analysis
Week 10	**Unit- 10**: Discriminant Analysis and Logistic Regression Analysis
Week 11	**Unit -11:** Factor Analysis and Cluster Analysis
Week 12	**Unit -12:** Conjoint Analysis and Multidimensional Scaling
Week 13	**Unit -13:** Big Data and Marketing Research
Week 14	**Unit-14:** Internet based Marketing Research
Week 15	**Unit -15:** Marketing Research and Social Media

Suggested Readings:

- Malhotra, N.K., Marketing Research: An Applied Orientation, seventh edition, Pearson Educations.
- Pingali Venugopal (2014). Marketing Research: A User's Perspective, McGraw Hill Education (India) Private Limited, New Delhi.
- **James, E. (2021) Modern Market Research Methods: A Comprehensive Overview, https://blog.flexmr.net/market-research-methods-overview)**

B.Com. VIIIth Semester (With Honours)

BC – 801: INTERNATIONAL BUSINESS

Course objective: To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Outcomes: On the completion of the course, students will be able to:

1. Analyze financial decisions using time value of money concepts and risk-return frameworks to support effective decision-making.
2. Apply various techniques, such as NPV, IRR, and Payback methods, to evaluate long-term investment opportunities.
3. Assess the components of the cost of capital and understand the theories and determinants influencing capital structure decisions.
4. Evaluate dividend theories and their impact on corporate valuation while understanding factors affecting dividend policies.
5. Manage working capital effectively and analyze mergers, acquisitions, and corporate restructuring strategies through practical case studies.

Course contents **Total Credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Financial Management	15	6	2	0
Unit 2: Capital Budgeting Decision	20	9	3	0
Unit 3: Cost of Capital and Capital Structure	25	12	4	0
Unit 4: Dividend Decision	20	9	3	0
Unit 5: Working Capital Management and Corporate Restructuring	20	9	3	0

Unit 1: Financial Management:

Nature, Objectives and Scope, Modern concept of finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time value of money.

Unit 2: Capital Budgeting Decision:

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit 3: Cost of Capital and Capital Structure:

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

Unit 5: Working Capital Management and Corporate Restructuring:

Working Capital Management: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, methods of working capital estimation, Receivables Management.

Corporate Restructuring: Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies**.** The Empirical Evidences on Theories and the Case Studies Relevant for above Topics are Required be Discussed**.**

Suggested Readings:

- Kishore, R. M., & Arora, P. S. *Financial Management.* Taxmann's Publications, New Delhi.
- Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education.
- Pandey, I.M. *Financial Management*. Pearson.
- Sharma, S. K., & Sareen, R. *Fundamentals of Financial Management.* Sultan Chand.
- Khan, M.Y., & Jain, P. K. *Basic Financial Management*, McGraw Hill Education.
- Koontz, H., Weihrich, H., & Cannice, M. V. Essentials of Management. McGraw Hill.
- Tulsian, P.C., Tulsian, B., & Tulsian, T. *Financial Management.* S. Chand, New Delhi.
- Van Horne, J. C., & Dhamija, S. *Financial Management and Policy*, Pearson Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management,* Cengage Learning.
- Banerjee, B. *Fundamentals of Financial Management.* PHI Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 802: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Objective: The objective of this paper is to develop skills for recognizing and analyzing ethical issues in business and to equip learners with moral reasoning for ethical decision making. The course aims to acquaint the learners with the concept and compliance framework of corporate governance.

Course Outcomes: On successful completion of the course the learner will be able to:

1. Analyze and address ethical dilemmas in business through the application of normative ethical theories and Gandhian principles.
2. Identify and resolve ethical issues related to finance, marketing, production, human resource management, and information technology.
3. Understand the importance of corporate governance, its pillars, and regulatory frameworks including key provisions of the Companies Act, 2013.
4. Evaluate different models of corporate governance and assess governance practices in global and Indian contexts.
5. Interpret and apply corporate governance guidelines from key committees, such as the CII Code, Kumar Mangalam Birla Committee, and SEBI regulations.

Course contents **Total credits: 04**

Units	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Business Ethics	20	9	3	0
Unit 2: Ethical Issues in Business	20	9	3	0
Unit 3: Corporate Governance	20	9	3	0
Unit 4: Corporate Governance Models and Committees	20	9	3	0
Unit 5: Recent Issues and Challenges of Governance	20	9	3	0

Unit 1: Business Ethics:

Introduction, meaning of ethics, moral and ethics, types of business ethical issues, why ethical problems occur in business, ethical dilemmas in business; Normative theories – Egoism, Utilitarianism, Ethics of duty, Ethics of rights and justice, Virtue ethics and ethics of care; Gandhian Ethics and its relationship with normative theories.

Unit 2: Ethical Issues in Business:

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business (Finance, Accounting, Marketing, HRM, and IT).

Unit 3: Corporate Governance:

Concept, need to improve corporate governance standards, pillars of good governance; Role played by the Government as a regulator to improve corporate governance with reference to provisions introduced in the Companies Act. 2013; Corporate Social Responsibility (CSR); Board of Directors and their role in

governance; Duties and responsibilities of auditors; Rights and privileges of shareholders, investor's problem and protection

Unit 4: Corporate Governance Models and Committees:

Models of corporate governance; Committees on Corporate Governance: UK scenario (Cadbury Committee), US scenario (Sarbanes Oxley Act), OECD principles

An overview of recommendations of corporate governance committees in India - CII Code of Best Practices, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee, Kotak Committee, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with reference to composition and role of Board of Directors, and Role of independent directors.

Unit 5: Recent Issues and Challenges of Governance

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Suggested Readings:

- Fernando, A.C. *Business Ethics and Corporate Governance*. Pearson Education India.
- Velasquez, M. G. *Business Ethics- Concepts and Case*. Prentice Hall India.
- Fernando, A. C., & Muralidheeran, K. P. *Business Ethics: An Indian Perspective.* Pearson Education India.
- Crane, A. & Matten, D. *Business Ethics*, Oxford.
- Ghosh, B. N. *Business Ethics and Corporate Governance.* McGraw Hill.
- DeGeorge, R. T. *Business Ethics.* Pearson.
- Sharma, J. P. *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals).* India: Ane Books.
- Stanwick, P., & Stanwick, *Understanding Business Ethics*. Sage Publications.
- Arnold, D. G., Beauchamp, T. L., & Bowie, N. E. *Ethical Theory and Business.* Pearson Education
- Fernando, A.C., Satheesh E.K., & Muraleedharan, K. P. *Corporate Governance: Principles, Policies, and Practices.* Pearson Education.
- Muraleedharan, K. P., & Satheesh E.K. *Fernando's Business Ethics and Corporate Governance*. Pearson Education.

Note: Latest edition of the readings may be used.

BC – 803: PROJECT REPORT AND VIVA-VOCE

Total Credits: 04

Course Objective: The course of Project Report/ dissertation aims to equip students with the ability to critically analyze real-world business problems through the preparation of a comprehensive project report. Business research is conducted for improvement in the existing scenario or for searching the solutions for the problems and challenges. The course fosters analytical thinking, decision-making skills, and hands-on experience in addressing business issues, preparing students for professional roles in diverse business environments.

Course outcomes: Upon successful completion of the course, students will be able to:

1. Critically analyze and interpret real-world business challenges using appropriate research methodologies.
2. Demonstrate the ability to design and conduct business research aimed at improving existing practices or finding solutions to organizational problems.
3. Acquire the skills to evaluate data-driven insights and apply them to decision-making processes in dynamic business environments.
4. Gain hands-on experience in preparing comprehensive project reports that address business issues with practical and actionable solutions.
5. Equip to contribute effectively to diverse professional roles by applying research-driven insights and analytical thinking in solving business challenges.

Instruction for Student:

Students are required to take up research projects under the guidance of a faculty member. Lectures and tutorial sessions will be taken by guide/ supervisor to assist the students. The candidate shall undergo Project/Dissertation Work during the final semester.

The student would choose a topic of business research in consultation with the research supervisor. The student would conduct investigative research incorporating the study of the issues, challenges and opportunities on different aspects of business and carry out a detailed research project and compile a comprehensive report on the topic. It will involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. The essential aspect shall be to analyse the existing knowledge and data to present new findings or propose a new model. The candidate, after completing the dissertation /project work, shall be allowed to submit it to the department at the end of the final semester

The Project Report would commence at the beginning of the VIII semester and required to be completed by the end of the eighth semester. It is recommended that the for better results college or department should start the its working on the project in the seventh semester. It will be evaluated by the External Examiner appointed by the University who will also take Viva-Voce of the students. Student has to defend his/ her research in the Viva-Voce. The research outcomes of their project work may be published in peer-reviewed journals.

Method of Evaluation:

Evaluation of Project Report along with Viva voce will be performed by external experts appointed by university for 70 % marks in the presence of Supervisor. Internal Assessment (by internal supervisor) for 30 % marks

Instructions: Every report must be hard bounded with Black or Maroon Leatherette cover duly embossed in Golden or silver carrying following details on the cover page: Project Title, Student's name & roll no., supervisor name, campus/college, class, batch and year. The report should also carry a certificate of the supervisor carrying the information that "the project was made under his/ her guidance".

Chapterisation of the Research Report

The chapterization of project report will be as under and can be modified by the supervisor if required.

Chapter 1: Introduction

Chapter 2: Review of literature

Chapter 3: Objectives, Hypothesis and Research Methodology

Chapter 4: Data Analysis (including hypotheses testing)

Chapter 5: Findings, conclusion and suggestions

Chapter 6: References / Bibliography

Appendix: Questionnaire etc.

Note: It is mandatory to follow the UGC guidelines relating to plagiarism as per the "University Grants Commission (Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions) Regulations, 2018". The link is as under, where UGC rules relating to plagiarism are available:

https://www.ugc.gov.in/pdfnews/7771545_academic-integrity-Regulation2018.pdf

BC – 804 (a): BANKING INNOVATIONS AND TECHNOLOGY

Course Objective: To familiarise the students about banking in a digitalised environment with prime focus on the need for digitalisation of banking industry, innovative banking products, banking management in a technological environment and banking and information security.

Course Outcomes: On successful completion of the course the learner will be able to:

1. Understand the role and impact of information technology in banking, including recent developments, ICT-based products, and e-banking processes in India.
2. Analyze the dimensions and benefits of digital banking, as well as cashless payment methods such as UPI, AEPS, and NFC cards, along with associated security measures.
3. Explore Customer Relationship Management (CRM) techniques in a digitalized banking environment, including data mining and customer retention strategies.
4. Apply concepts of banking technology management, including the use of integrated systems like SWIFT, centralised banking services, and data mining for CRM.
5. Identify and evaluate cyber security threats in banking, including phishing, fraud, and transaction poisoning, and understand security measures to protect customer data and banking operations.

Course contents **Total credits: 04**

Units	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Information Technology in Banking	20	9	3	0
Unit 2: Digital Banking and Cash-less Payments	20	9	3	0
Unit 3: Customer Relationship Management and Digital Banking	20	9	3	0
Unit 4: Banking Technology Management	20	9	3	0
Unit 5: Cyber Security and Banking	20	9	3	0

Unit 1. Introduction:

Evolution of Banking Technology advancements, trends in information technology, Recent development in Banking, usage and impact of IT in Banking, opportunities in banking industry, Development of technology in Banks, Development of ICT based banking products, Role of IDBRT (Institute of Development & Research in Banking Technology) in banking technology Development, status of E-Banking in India, process of E-Banking, Benefits and Scope of E-banking, Emerging challenges in Banking industry, scope of IT to tackle the key challenges.

Unit 2: Digital Banking and Payment System:

Digital Banking: Definition, Need for digitalization, Advantages to the customers, opportunities to the Bank- various dimensions of digital Banking, Cash less payments: Meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment-UIDAI- ASAs- AUA- NEFT-smart cards, Open Banking and API Banking.

Unit 3: FinTech and Financial Inclusion:

Introduction to FinTech and it's impact on banking, Blockchain technology and cryptocurrencies, role of Artificial Intelligence (AI) and Machine Learning (ML) in banking, Digital lending and peer to peer lending platform, financial inclusion and Government initiatives (PMJDY and Aadhar linked Banking).

Unit 4. Cyber Security and Banking: Information security, software based security systems-hardware based security systems (smart card, M chip), hackers, techniques used by the hackers, authentication methodologies and security measures (password protection, smart cards, biometric characteristics), encryption and security, customer confidentiality, regulatory environment of internet banking.

Unit 5. Emerging Trends in Banking Technology: Role of Big Data and Analytics in Banking, Internet of Things (IoT) in banking services, Central Bank Digital Currency (CBDC) and Digital Rupee, Biometric authentication and voice recognition in Banking, Future of Banking- Neo Banks and Cloud Banking.

Suggested Readings:

- Santhosh, J. V., & Vinaysagar, L. S. *Modern Banking Systems: Innovations and Challenges in the Financial Sector.* Redshine Publication.
- Lucin Rani, B. B., Sajana, K. P., Srinivasan, V., & Raman, M. U. *Banking Technology and Management.* AGPH Books.
- Indian Institute of Banking & Finance. *Digital Banking*. Taxmann Publications.
- Indian Institute of Banking & Finance. *Information Technology & Digital Banking*. Macmillan Education.
- Indian Institute of Banking & Finance. *Strategic Management & Innovations in Banking*. Macmillan Education.
- Suman, M., Rao, R. S. *Banking Technology and Management*. Himalaya Publishing House.
- Arumugam, S. K., Desai, K., & Seranmadevi, R. *Innovations in Banking and Finance: Post Covid-19.* Book Rivers.
- Uppal, R. K. *Banking with Emerging Technology*. Bharti Publications.
- King, B. *Bank 4.0: Banking Everywhere, Never at a Bank.* Embassy Books.
- Singh, R. *Artificial Intelligence in Banking & Finance: How AI is Impacting the Dynamics of Financial Services.* Adhyyan Books.
- Avasthi, A. *Impact of technology in Banking Sector*. Shroff Publishers.
- Muraleedharan, D. *Modern Banking: Theory and Practice.* Prentice Hall India Learning Private Limited.
- Shroff, T F. *Modern Banking Technology.* Northern Book Centre, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 804 (b): RISK MANAGEMENT

Course Objective: The course aims to provide a comprehensive understanding of risk management concepts, including risk identification, measurement, and management strategies, as well as the application of quantitative analysis tools. Students will gain insights into various types of risks and their impact on business, and learn how to evaluate and mitigate these risks effectively.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the various types of risks, including financial, operational, and strategic risks, and their implications for businesses.
2. Identify and analyze the sources of business risks and apply methodologies for measuring their impact on stakeholders.
3. Comprehend the risk management process and techniques, including diversification, re-insurance, and other risk transfer methods.
4. Apply quantitative analysis tools like Bayesian analysis, VAR, stress testing, and scenario analysis to assess and manage risk.
5. Evaluate credit risk, its components, and its relationship with financial leverage, and develop strategies for reducing exposure.

Course contents **Total credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	3	0
Unit 2: Business Risks and Measurement	20	6	3	0
Unit 3: Risk Management	20	6	3	0
Unit 4: Quantitative Analysis	20	6	3	0
Unit 5: Credit Risk Measurement and Financial Leverage	20	6	3	0

Unit 1: Introduction:

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Unit 2: Business Risks and Measurement:

Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Unit 3: Risk Management:

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 4: Quantitative Analysis:

Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Unit 5: Credit Risk Measurement and Financial Leverage:

Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

Suggested Readings:

- Rustagi, R. P. Derivatives and Risk Management. Taxmann's Publications.
- Janakiramanan, S. *Derivatives and Risk Management*. Pearson Publications.
- Srivastava, R. *Derivatives and Risk Management*. Oxford Publications.
- Parasuraman, N. R. *Derivatives and Risk Management*. McGraw Hill Publications.
- Arora R. K. *Financial Risk Management*. Wiley Publication.
- Crouhy, M., Galai, D., & Mark, R. The Essentials of Risk Management. New York: McGraw-Hill Education.
- Hopkin, P., & Thompson, C. *Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Enterprise Risk Management*. Kogan Page.
- Chance, B. *An Introduction to Derivative and Management*. Cengage learning.
- George, E. R., & Michael, M. *Principles of Risk Management and Insurance*. Pearson.
- Ghosh, R. *Risk Management and Derivatives*. Wiley.
- Harrington, S., & Niehaus, G. *Risk Management and Insurance*. McGraw Hill Education.
- Watsham, T. J. *Futures and Options in Risk Management*. Thomson Press.

Note: Learners are advised to use the latest edition of readings.

BC – 804 (c): INVESTING IN STOCK MARKET

Course Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Outcomes: After completion of the course, learners will be able to:

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyse the Indian securities market including the derivatives market.
3. Examine the EIC (economic, industry and company) framework.
4. Conduct fundamental analysis.
5. Conduct technical analysis.
6. Analyse the mutual funds market.

Course contents **Total credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Basics of Investing	20	6	3	0
Unit 2: Fundamental Analysis	20	6	3	0
Unit 3: Technical Analysis	20	6	3	0
Unit 4: Indian Stock Market	20	6	3	0
Unit 5: Investing in Mutual Funds	20	6	3	0

Unit 1: Basics of Investing:
Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit 2: Fundamental Analysis:
Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.

Unit 3: Technical Analysis:
Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit 4: Indian Stock Market:
Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india- BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds:
Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

Suggested Readings:

- Chandra, P. "Investment Analysis and Portfolio Management" Tata McGraw Hill Education, New Delhi.
- Kevin, S. "Security Analysis and Portfolio Management" PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. "Investing in Stock Markets" Ane Books.
- Pandian, P. "Security Analysis and Portfolio Management" Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. "Security Analysis and Portfolio Management" Pearson Education, India.
- Singh J.K. and Singh A.K. "Investing in Stock Markets" A K Publications, Delhi.
- Tripath V. & Pawar N. "Investing in Stock Markets" Taxmann Publications.

Note: Learners are advised to use latest edition of readings.

BC – 805 (a): SUSTAINABLE REGIONAL DEVELOPMENT

Course Objective: The course aims to provide students with a comprehensive understanding of sustainable regional development by exploring its principles, challenges, and strategies. It focuses on equipping learners with knowledge of regional planning, environmental sustainability, socio-economic dynamics, and innovative practices to address regional disparities and promote sustainable development through actionable solutions.

Course Outcomes: On successful completion of the course, the learner will be able to:

1. Explain the core concepts, principles, and relevance of sustainable regional development, including the Sustainable Development Goals (SDGs).
2. Analyze regional disparities and apply theories and tools of regional planning to address sustainability challenges.
3. Evaluate the impact of environmental sustainability practices, such as resource management and climate adaptation, on regional development.
4. Assess the socio-economic dimensions of regional development, including human capital, entrepreneurship, and public-private partnerships.
5. Design and propose innovative, community-driven strategies for sustainable rural and urban development using best practices and case studies.

Course contents **Total credits: 04**

Units	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Sustainable Regional Development	20	9	3	0
Unit 2: Regional Planning and Governance	20	9	3	0
Unit 3: Environmental Sustainability in Regional Development	20	9	3	0
Unit 4: Socio-Economic Perspectives of Regional Development	20	9	3	0
Unit 5: Strategies and Best Practices for Sustainable Regional Development	20	9	3	0

Unit 1: Introduction to Sustainable Regional Development:

Concept and scope of sustainable regional development; Principles and pillars of sustainability: environmental, social, and economic dimensions; Regional disparities and the need for sustainable development; Sustainable Development Goals (SDGs) and their relevance to regional development; Case studies on sustainable regional initiatives.

Unit 2: Regional Planning and Governance:

Theories and approaches to regional planning; Role of governance in sustainable regional development; Policy frameworks for sustainable regional planning in India and globally; Decentralization and community participation in regional governance; Tools and techniques for regional planning (GIS, remote sensing, etc.).

Unit 3: Environmental Sustainability in Regional Development:

Environmental impact assessment (EIA) and its role in regional planning; Management of natural resources: water, forests, and energy; Strategies for climate change adaptation and mitigation at the regional level; Urbanization and its impact on sustainable regional development; Waste management and pollution control practices in regional contexts.

Unit 4: Socio-Economic Perspectives of Regional Development:

Role of human capital and social inclusion in sustainable development; Economic growth vs. sustainability: challenges and opportunities; Employment generation and entrepreneurship in regional development; Public-private partnerships (PPP) in regional development projects; Measuring regional development: indicators and frameworks.

Unit 5: Strategies and Best Practices for Sustainable Regional Development:

Innovation and technology for sustainable regional development; Community-driven development approaches; Sustainable rural and urban development strategies; Case studies on successful regional development projects in India and abroad; Formulating actionable plans and strategies for regional sustainability.

Suggested Readings:

- Kumar, A., & Meshram, D. S. *Sustainable Development Goals and Indian Cities.* Routledge.
- Fulekar, M. H., Pathak, B., & Kale, R. K. *Environment and Sustainable Development*. Springer.
- Tomar, A. S., & Kashyap, A. K. *Sustainable Development India and Beyond.* Bharti.
- Sabanna, T. *Economics for Sustainable Development*. Global Research Publications.
- Rath, A. K., & Rath, J. *Review of United Nations Sustainable Development Goals*. Excel Publishers.
- Yadav, V. *Sustainable Regional Development*. Studera Press.
- Chandna, R. C. *Regional Planning and Development*. Kalyani Publications.
- Korres, G. M., Kourliouros, & Michailidis, M. P. *Policies and Practices for Sustainable Economic Growth and Regional Development.* IGI Global.
- Dash, M. C. *Concepts of Environmental Management for Sustainable Development*. Wiley Publisher.
- Clair, M. P. *Sustainable Regional Development: Realising Regions Through Innovation.* Taylor & Francis.
- Sachs, J. D. *The Age of Sustainable Development"* Columbia University Press.

Note: Learners are advised to use the latest edition of readings.

BC – 805 (b): SUPPLY CHAIN MANAGEMENT

Course Objective: This course aims to equip students with a comprehensive understanding of supply chain management (SCM) concepts, strategies, and operations. Students will explore key supply chain components, design principles, and strategic fit for competitive advantage. The curriculum delves into the role of technology and innovation, emphasizing digital transformation and sustainable practices. Through real-world case studies and performance measurement techniques, students will develop the ability to analyze, design, and manage resilient and efficient supply chains in a dynamic global business environment.

Course Outcomes: On successful completion of the course, the learner will be able to:

1. Demonstrate a thorough understanding of SCM principles, components, drivers, and their role in achieving strategic business objectives.
2. Apply network design, distribution strategies, and risk management techniques to optimize supply chain operations and strategies.
3. Manage supply chain operations, including demand forecasting, inventory management, logistics, and supplier coordination to enhance efficiency.
4. Integrate emerging technologies such as AI, blockchain, and IoT to drive digital transformation and sustainability in supply chains.
5. Evaluate supply chain performance using KPIs and financial metrics while addressing challenges related to resilience, sustainability, and innovation.

Course Contents: **Total credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Supply Chain Management (SCM)	20	6	6	0
Unit 2: Supply Chain Design and Strategy	20	6	6	0
Unit 3: Supply Chain Operations and Coordination	20	6	6	0
Unit 4: Technology and Innovation in Supply Chain Management	20	6	6	0
Unit 5: Performance Measurement and Current Trends in Supply Chain Management	20	6	6	0

Unit 1: Introduction to Supply Chain Management (SCM):

Definition, Objectives, and Importance of SCM; Key Components of Supply Chains; Supply Chain Drivers and Metrics; Strategic Fit and Scope; Role of SCM in Competitive Advantage.

Unit 2: Supply Chain Design and Strategy:

Supply Chain Network Design; Distribution Network Design and Strategies; Facility Location and Layout Decisions; Global Supply Chain Strategy; Outsourcing, Offshoring, and Risk Management.

Unit 3: Supply Chain Operations and Coordination:

Demand Forecasting and Inventory Management; Transportation and Logistics Management; Sourcing, Procurement, and Supplier Relationship Management; Bullwhip Effect and Supply Chain Coordination; Lean Supply Chains and Agile Supply Chains.

Unit 4: Technology and Innovation in Supply Chain Management:

Role of Information Technology in SCM; Enterprise Resource Planning (ERP) Systems; Advanced Technologies: AI, Blockchain, IoT, and Big Data Analytics; e-commerce and Digital Supply Chains; Ethical and Sustainable Supply Chains.

Unit 5: Performance Measurement and Current Trends in Supply Chain Management:

Key Performance Indicators (KPIs) for SCM; Financial Implications of SCM Decisions; Green Supply Chains and Circular Economy; Supply Chain Resilience and Risk Management; Case Studies and Emerging Trends in SCM.

Suggested Readings:

- Chopra, S., Kalra, D. V., & Dwivedi, G. *Supply Chain Management: Strategy, Planning and Operation*. Pearson Education.
- Jacobs, F. R., Shankar, R., & Chase, R. B. *Operations and Supply Chain Management*. Tata McGraw Hill Publication.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Ravi, S. *Designing & Managing the Supply Chain: Concepts, Strategies and Case Studies*, Tata McGraw Hill Publication.
- Mangan, J., Lalwani, C., Calatayud, A., & Singh R. *Global Logistics and Supply Chain Management*. Wiley Publication.
- Shah, J. *Supply Chain Management*. Pearson Publication.
- Ramasamy, N., Santhi, N., & Lawrence, J. *Supply Chain Management: Theory and Practice*. San International Scientific Publications.
- Russell, R. S., Taylor, B. W., Saddikuti, V., & Gudavalleti, P. K. *Operations and Supply Chain Management*. Wiley Publication.
- Baisya, R. K. *Supply Chain and Logistics Management*. Routledge.
- Saikumari, V., & Purushothaman, S. *Logistics and Supply Chain Management*. Sultan Chand & Sons.
- Bozarth, C. C. & Handfield, R. B. *Introduction to Operations and Supply Chain Management*. Pearson Education.
- Handfield, R. B. & Nichols Jr., E. L. *Introduction to Supply Chain Management.* Pearson.

Note: Learners are advised to use the latest edition of readings.

BC – 805 (c): ICT APPLICATION IN BUSINESS

Course Objective: The course aims to provide students with an in-depth understanding of Information and Communication Technology (ICT) and its applications in business. It introduces the concepts of data, computer-based systems, and recent technological trends while exploring data organization, database management, and computer networks. The course also addresses security issues and communication technologies to equip students with the skills necessary to leverage ICT for effective business decision-making and operations.

Course Outcomes: On successful completion of the course, the learner will be able to:

1. Understand the impact of ICT on business processes, including data processing, inter-organizational communication, and knowledge process outsourcing.
2. Apply concepts of data representation, binary arithmetic, and number systems for effective computing operations.
3. Demonstrate knowledge of digital computer components, software systems, and the relationship between hardware and software in business applications.
4. Organize and manage data efficiently using database management systems, understanding key concepts like entity relationships, data integrity, and data mining.
5. Analyze data communication technologies, computer networks, internet protocols, and implement security measures to ensure data protection in business environments.

Course Contents: **Total credits: 04**

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Computer Systems	20	6	6	0
Unit 2: Information Technology and Business	20	6	6	0
Unit 3: Data Organisation and Data Base Management System	20	6	6	0
Unit 4: Data Communication and Computer Network	20	6	6	0
Unit 5: Introduction to Internet and Security Issues	20	6	6	0

Unit 1: Introduction to Computer Systems:

Components of computer and their functions (input unit, processing unit, output unit and storage unit). Basic concepts and relationship between hardware and software. Types of software; Operating systems-characteristics, functions and types, Programming Languages Translator –Assembler, Compiler and Interpreter, Utilities. Internet basics and protocols

Digital literacy and essential computer skills - Data representation – bits, bytes, KB, MB, GB, TB. Concept of Number and Binary arithmetic; Introduction of cloud computing

Unit 2: Information Technology and Business:

Role of ICT in business, E. Commerce and E. Business models, Enterprise resource planning (ERP), Customer Relationship Management (CRM), Business process automation and Artificial Intelligence (AI) in business.

Unit 3: Data Organisation and Data Base Management System:

(a) Data organization: Character, field, record, file and database. Types of Data Processing Systems, File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organization Vs. Database File organization.

(b) Data Base Management System: Concept and Importance, Types of database [hierarchical, network, relational and object oriented]. Basic ideas of Data Warehouse and Data mining; Big data analytics

Unit 4: Data Communication and Computer Network:

(a) Data Communication: Concept of Data communications, Transmission Modes and Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components – Bridge, Switch, Router, Gateway; Introduction to cloud networking.

(b) Computer Networks: Network Concept, Types: LAN, WAN, MAN, VAN, SAN. Various Topologies: Bus, Star, Ring, Mesh, Tree; Introduction of cloud networking.

Unit 5: Introduction to Internet and Security Issues:

Concept, evaluation and structure of Internet; Web technologies; WWW, Browsers, Search engines, Internet Protocols - TCP/IP, UDP, FTP, TELNET. HTML, Concept of HTML AND XML.

Cyber security threats, Viruses, Malware, Phishing and Hacking, Cryptography and Encryption Techniques, Firewalls and Intrusion detection systems, Legal and ethical aspects of cyber security

Suggested Readings:

- Malhotra, T. D., & Malhotra, S. *Information Technology and its Applications in Business*. Kalyani Publication.
- Thareja, R. *Information Technology and its Applications in Business*. Oxford Publication.
- Gupta, P. K., & Sharma, V. K. *Information Technology and its Application in Business.* SBPD Publishing House.
- Jain, H. C., & Tiwari, H. N. *Computer Applications in Business.* Taxmann's Publications.
- Madan, S. *Computer Applications in Business*. Scholar Tech Press.
- Behl, R. *Information Technology for Management*. Tata McGraw Hill Publication.
- Sharma, V., & Sharma, S. *Information Technology: Law and Practice*. LexisNexis India.
- Parameswaran, R. *Computer Applications in Business*. S. Chand Publication.
- Kakkar, S., & Kansal, R. *Computer Applications in Management: Integrating Technology and Business Strategies.* JEC Publication.
- Grant, R. *AI for Business*. Pebblefalls Publishing.
- Prakash, S., Geethika, S., & Padmaja, E. Artificial Intelligence and its Application in Business. Alpha International Publication.

Note: Learners are advised to use the latest edition of readings.